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MANUAL OF

MEDICINAL AND TOILET PREPARATIONS

(EXCISE DUTIES)

Published by the Ministry of Finance
(Department of Revenue)

सत्यमेव जयते

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THE MEDICINAL AND TOILET PREPARATIONS (EXCISE DUTIES) ACT, 1955

[*Received the assent of the President on the 27th April, 1955*]

No. 16 OF 1955

An Act to provide for the levy and collection of duties of excise on medicinal and toilet preparations containing alcohol, opium, Indian hemp or other narcotic drug or narcotic.

Be it enacted by Parliament in the Sixth Year of the Republic of India as follows:—

PRELIMINARY

1. Short title, extent and commencement.—(1) This Act may be called the Medicinal and Toilet Preparations (Excise Duties) Act, 1955.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. Definitions.—In this Act, unless the context otherwise requires,—

(a) "alcohol" means ethyl alcohol of any strength and purity having the chemical composition C_2H_5OH;

(b) "collecting Government" means the Central Government or, as the case may be, the State Government which is entitled to collect the duties levied under this Act;

(c) "dutiable goods" means the medicinal and toilet preparations specified in the Schedule as being subject to the duties of excise levied under this Act;

(d) "excise officer" means an officer of the Excise Department of any State and includes any person empowered by the collecting Government to exercise all or any of the powers of an excise officer under this Act;

(e) "Indian hemp" has the same meaning as the word "hemp" in the Dangerous Drugs Act, 1930 (II of 1930);

(f) "manufacture" includes any process incidental or ancillary to the completion of the manufacture of any dutiable goods;

(g) "medicinal preparation" includes all drugs which are a remedy or prescription prepared for internal or external use of human beings or animals and all substances intended to be used for or in the treatment, mitigation or prevention of disease in human beings or animals;

(h) "narcotic drug" or "narcotic" means a substance (other than alcohol) which when swallowed or inhaled by, or injected into, a human being induces drowsiness, sleep, stupefaction or insensibility in the human being and which is a dangerous drug within the meaning of the Dangerous Drugs Act, 1930 (II of 1930);

(i) "opium" has the same meaning as in the Dangerous Drugs Act, 1930 (II of 1930);

(j) "prescribed" means prescribed by rules made under this Act;

(k) "toilet preparation" means any preparation which is intended for use in the toilet of the human body or in perfuming apparel of any description, or any substance intended to cleanse, improve or alter the complexion, skin, hair or teeth, and includes deodorants and perfumes.

LEVY AND COLLECTION OF DUTIES

3. Duties of excise to be levied and collected on certain goods.—(1) There shall be levied duties of excise, at the rates specified in the Schedule, on all dutiable goods manufactured in India.

(2) The duties aforesaid shall be leviable—

(a) where the dutiable goods are manufactured in bond, in the State in which such goods are released from a bonded warehouse for home consumption, whether such State is the State of manufacture or not;

(b) where the dutiable goods are not manufactured in bond, in the State in which such goods are manufactured.

(3) Subject to the other provisions contained in this Act, the duties aforesaid shall be collected in such manner as may be prescribed.

Explanation.—Dutiable goods are said to be manufactured in bond within the meaning of this section if they are allowed to be manufactured without payment of any duty of excise leviable under any law for the time being in force in respect of alcohol, opium, Indian hemp or other narcotic drug or narcotic which is to be used as an ingredient in the manufacture of such goods.

4. Rebate of duty on alcohol, etc., supplied for manufacture of dutiable goods.—Where alcohol, opium, Indian hemp or other narcotic drug or narcotic had been supplied to a manufacturer of any dutiable goods for use as an ingredient of such goods by, or under the authority of, the collecting Government and a duty of excise on the goods so supplied had already been recovered by such Government under any law for the time being in force, the collecting Government shall, on an application being made to it in this behalf, grant in respect of the duty of excise leviable under this Act, a rebate to such manufacturer of the excess, if any, of the duty so recovered over the duty leviable under this Act.

5. Recovery of sums due to Government.—In respect of the duty of excise and any other sums of any kind payable to the collecting Government under any of the provisions of this Act or of the rules made thereunder, the excise officer empowered by the said rules to levy such duty or require the payment of such sums, may deduct the amount so payable from any money owing to the person from whom such sums may be recoverable or due, which may be in his hands or under his disposal or control or may recover the amount by attachment and sale of dutiable goods belonging to such person; and if the amount payable is not so recovered, he may prepare a certificate signed by him specifying the amount due from the person liable to pay the sum and send it to the Collector of the district in which such person resides or conducts his business, and the said Collector on receipt of such certificate shall proceed to recover from the said person the amount specified therein in the same manner as an arrear of land revenue.

6. Certain operations to be subject to licences.—(1) The Central Government may, by notification in the Official Gazette, provide that from such date as may be specified in the notification, no person shall engage in the production or manufacture of any dutiable goods or of any specified component parts or ingredients of such goods or of specified containers of such goods or of labels of such containers except under the authority and in accordance with the terms and conditions of a licence granted under this Act.

(2) Every licence under sub-section (1) shall be granted for such area, if any, for such period, subject to such restrictions and conditions, and in such form and containing such particulars as may be prescribed.

7. Offences and penalties.—If any person—

(a) contravenes any of the provisions of a notification issued under section 6; or

(b) evades the payment of any duty of excise payable under this Act; or

(c) fails to supply any information which he is required by rules made under this Act to supply or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true), supplies false information; or

(d) attempts to commit or abets the commission of any offence mentioned in clause (a) or clause (b),

he shall for every such offence be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

8. **Power of courts to order forfeiture.**—Any court trying any offence under section 7 may order the forfeiture to the collecting Government of any dutiable goods in respect of which the court is satisfied that an offence under this Act has been committed, and may also order the forfeiture of any alcohol, drugs or materials by means of which the offence has been committed and of any receptacles, packages or coverings in which any such goods or articles are contained and the animals, vehicles, vessels or other conveyances used in carrying such goods or articles and any implements or machinery used in the manufacture of such goods.

POWERS AND DUTIES OF OFFICERS AND LANDHOLDERS

9. Power to arrest.—(1) Any excise officer duly empowered by rules made in this behalf may arrest any person whom he has reason to believe to be liable to punishment under this Act.

(2) Any person accused or reasonably suspected of committing an offence under this Act or any rules made thereunder, who, on demand of any excise officer duly empowered by rules made under this Act, refuses to give his name and residence, or who gives a name or residence which such officer has reason to believe to be false may be arrested by such officer in order that his name and residence may be ascertained.

10. Power to summon persons to give evidence and produce documents in inquiries under this Act.—(1) Any excise officer duly empowered by rules made in this behalf shall have power to summon any person whose

attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry which such officer is making for any of the purposes of this Act.

(2) A summons to produce documents or other things under sub-section (1) may be for the production of certain specified documents or things or for the production of all documents or things of a certain description in the possession or under the control of the person concerned.

(3) All persons so summoned shall be bound to attend either in person or by an authorised agent as such officer may direct and all persons so summoned shall be bound to state the truth on any subject respecting which he is examined or make statements and produce such documents and other things as may be required:

Provided that the exemptions under section 132 and section 133 of the Code of Civil Procedure, 1908 (V of 1908), shall apply to requisitions for attendance under this section.

(4) Every such inquiry as aforesaid shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code (XLV of 1860).

11. **Officers required to assist excise officers.**—All officers of Customs and Central Excise, and such other officers of the Central Government as may be specified in this behalf, and all police officers and all officers engaged in the collection of land revenue are hereby empowered and required to assist excise officers in the execution of this Act.

12. **Owners or occupiers of land to report manufacture of contraband dutiable goods.**—Every owner or occupier of land and the agent of any such owner or occupier in charge of the management of that land, if dutiable goods are manufactured thereon in contravention of the provisions of this Act or the rules made thereunder, shall, in the absence of reasonable excuse, be bound to give notice of such manufacture to a magistrate or to an officer of the Excise, Customs, Police or Land Revenue Department immediately the fact comes to his notice.

13. **Punishment for connivance at offences.**—Any owner or occupier of land or any agent of such owner or occupier in charge of the management of that land, who wilfully connives at any offence against the provisions of this Act or any rules made thereunder, shall, for every such offence, be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

14. **Searches and arrests how to be made.**—All arrests and searches made under this Act or under any rules made thereunder shall be carried out in accordance with the provisions of the Code of Criminal Procedure, 1898 (V of 1898), relating respectively to searches and arrests under that Code.

15. **Disposal of persons arrested.**—(1) Every person arrested under this Act shall be forwarded without delay to the nearest excise officer empowered to send persons so arrested to a magistrate or if there is no such excise officer within a reasonable distance to the officer in charge of the nearest police station.

(2) The officer in charge of a police station to whom any person is forwarded under sub-section (1) shall either admit him to bail to appear

before a magistrate having jurisdiction, or in default of bail forward him without delay in custody to such magistrate.

16. Inquiry how to be made by excise officers against arrested persons forwarded to them.—(1) When any person is forwarded under section 15 to an excise officer empowered to send persons so arrested to a magistrate, the excise officer shall proceed to inquire into the charge against him.

(2) For the purpose of sub-section (1), the excise officer may exercise the same powers, and shall be subject to the same provisions, as the officer in charge of a police station may exercise and is subject to under the Code of Criminal Procedure, 1898 (V of 1898), when investigating a cognisable case:

Provided that—

(a) if the excise officer is of opinion that there is sufficient evidence or reasonable ground of suspicion against the accused person, he shall either admit him to bail to appear before a magistrate having jurisdiction in the case, or forward him in custody without delay to such magistrate;

(b) if it appears to the excise officer that there is not sufficient evidence or reasonable ground of suspicion against the accused person, he shall release the accused person on his executing a bond, with or without sureties as the excise officer may direct, to appear, if and when so required, before the magistrate having jurisdiction and shall make a full report of all the particulars of the case to his official superior.

(3) All officers exercising any powers under section 15 or this section shall so exercise their powers as to ensure that every person who is arrested and detained in custody is produced before the nearest magistrate within a period of twenty four hours of such arrest excluding the time necessary for the journey from the place of arrest to the court of the magistrate.

17. Vexatious search, seizure, etc., by excise officer.—(1) Any officer exercising powers under this Act or under the rules made thereunder who—

(a) without reasonable ground of suspicion searches or causes to be searched any place, conveyance or vessel;

(b) vexatiously and unnecessarily detains, searches or arrests any person;

(c) vexatiously and unnecessarily seizes the movable property of any person on pretence of seizing or searching for any article liable to confiscation under this Act;

(d) commits, as such officer, any other act to the injury of any person, without having reason to believe that such act is required for the execution of his duty;

shall, for every such offence, be punishable with fine which may extend to two thousand rupees.

(2) Any person wilfully and maliciously giving false information and so causing an arrest or a search to be made under this Act shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to two thousand rupees, or with both.

18. Failure of excise officers on duty.—Any excise officer who ceases or refuses to perform, or withdraws himself from, the duties of his office, unless he had obtained the express written permission of his superior officer or has given such superior officer two months' notice in writing of his intention or has other lawful excuse, shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to three months' pay, or with both.

SUPPLEMENTARY PROVISIONS

19. Power to make rules.—(1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(i) provide for the assessment and collection of duties levied under this Act, the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duties shall be payable and the recovery of duty not paid;

(ii) prohibit absolutely, or with such exceptions, or subject to such conditions as the Central Government may think fit, the manufacture, or any process of the manufacture, of dutiable goods or of any component parts or ingredients or containers thereof, except on land or premises approved for the purpose;

(iii) regulate the removal of dutiable goods from the place where they are stored or manufactured or subjected to any process of production or manufacture and their transport to or from the premises of a licensed person, or a bonded warehouse, or to a market;

(iv) regulate the production or manufacture of any process of production or manufacture, the possession and storage of dutiable goods or of any component parts or ingredients or containers thereof, so far as such regulation is essential for the proper levy and collection of duties levied under this Act;

(v) provide for the employment of excise officers to supervise the carrying out of any rules made under this Act;

(vi) require a manufacturer or the licensee of a warehouse to provide accommodation within the precincts of his factory or warehouse for excise officers employed to supervise the carrying out of rules made under this Act and prescribe the scale of such accommodation;

(vii) provide for the appointment, licensing, management and supervision of bonded warehouses and the procedure to be followed in entering dutiable goods into and clearing goods from such warehouses or in the movement of dutiable goods from one bonded warehouse to another;

(viii) provide for the distinguishing of excisable goods which have been manufactured under licence, of materials which have been imported under licence and of goods on which duty has been paid or which are exempt from duty under this Act;

(ix) impose on persons engaged in the manufacture, storage or sale (whether on their own account or as brokers or commission agents) so far as such imposition is essential for the proper levy and collection of the duties levied under this Act, the duty of furnishing information, keeping records and making returns and prescribe the nature of such information and form of such records and returns, the particulars to be contained therein and the manner in which they shall be verified;

(x) require that dutiable goods shall not be sold or offered or kept for sale except in prescribed containers, bearing a banderol, stamp or label of such nature and affixed in such manner as may be prescribed;

(xi) provide for the issue of licences and transport permits and the fees, if any, to be charged therefor;

(xii) provide for the detention of dutiable goods, plant, machinery or material for the purpose of exacting the duty;

(xiii) provide for the confiscation of dutiable goods in respect of which a breach of any rule made under this Act has been committed, and also for the confiscation of any alcohol, drugs or materials by means of which the breach has been committed and of any receptacle, packages or coverings in which such goods or articles are contained, and the animals, vehicles, vessels or other conveyances used in carrying such goods or articles and any implements or machinery used in the manufacture of such goods;

(xiv) provide for the levy of a penalty not exceeding two thousand rupees for a breach of any rule made under this Act;

(xv) provide for the procedure in connection with such confiscation and the imposition of such penalty, the maximum limits up to which particular classes of excise officers may adjudge such confiscation or penalty, appeals from orders of such officers and revision of such orders by some higher authority, the time-limit for such appeals and revisions and the disposal of goods and articles confiscated;

(xvi) authorise and regulate the compounding of offences against, or liabilities incurred under, this Act or the rules made thereunder;

(xvii) authorise and regulate the inspection of factories and provide for the taking of samples or for the making of tests of any substance produced therein and for the inspection or search of any place, conveyance or vessel used for the production, storage, sale or transport of dutiable goods in so far as such inspection or search is essential for the proper levy and collection of the duties levied under this Act;

(xviii) provide for the grant of a rebate of the duty paid on dutiable goods which are exported out of India or shipped for consumption on a voyage to any port outside India;

(xix) exempt any dutiable goods from the whole or any part of the duty levied under this Act where in the opinion of the Central Government, it is necessary to grant such exemption in the interest of the trade or in the public interest;

(xx) notify in the Official Gazette lists of the names and descriptions of preparations which would fall for assessment under any particular item of the Schedule or for regulating their manufacture, transport and distribution;

(xxi) authorise particular classes of excise officers to provide by written instructions for supplemental matters arising out of any rule made by the Central Government under this section.

(3) Where any confiscation or penalty has been adjudged in respect of a breach of any rule under this Act, which is also an offence under section 7, the person concerned shall not be prosecuted under that section.

(4) All rules made by the Central Government under this section shall be laid before both Houses of Parliament as soon as may be after they are made.

20. Bar of suits and limitation of suits and other legal proceedings.—(1) No suit or other legal proceeding shall lie against the collecting Government or against any officer in respect of any order passed in good faith or any act in good faith done or ordered to be done under this Act.

(2) No suit, prosecution or other legal proceeding shall be instituted against the collecting Government or against any officer for anything done or ordered to be done under this Act after the expiration of six months from the accrual of the cause of action or from the date of the act or order complained of.

21. Repeals and savings—If, immediately before the commencement of this Act, there is in force in any State any law corresponding to this Act, that law is hereby repealed:

Provided that all rules made, notifications issued, licences or permits granted, powers conferred under any law hereby repealed shall, so far as they are not inconsistent with this Act, have the same force and effect as if they had been respectively made, issued, granted or conferred under this Act and by the authority empowered hereby in that behalf.

THE SCHEDULE

(See Section 3)

Item No.	Description of dutiable goods	Rate of duty
1	Medicinal and toilet preparations, containing alcohol, which are prepared by distillation or to which alcohol has been added, and which are capable of being consumed as ordinary alcoholic beverages.	Rupees seventeen and annas eight per gallon of the strength of London proof spirit.
2	Medicinal and toilet preparations not otherwise specified containing alcohol—	
	(*i*) Ayurvedic preparations containing self-generated alcohol, which are not capable of being consumed as ordinary alcoholic beverages.	*Nil*
	(*ii*) Ayurvedic preparations containing self-generated alcohol, which are capable of being consumed as ordinary alcoholic beverages.	Rupees three per gallon.
	(*iii*) All others	Rupees five per gallon of the strength of London proof spirit.
3	Medicinal and toilet preparations, not containing alcohol, but containing opium, Indian hemp, or other narcotic drug or narcotic.	*Nil*

Explanation I.—"Gallon" means a measure of capacity which is equivalent to 160 fluid ounces.

Explanation II.—"London proof spirit" means that mixture of ethyl alcohol and distilled water which at the temperature of 51 degrees Fahrenheit weighs exactly 12/13th parts of an equal measure of distilled water at the same temperature.

Explanation III.—Where in respect of any dutiable goods the unit of assessment for the purpose of any duty under this Act is a gallon of the strength of London proof spirit, the duty shall be increased or reduced in such proportion as the strength of the dutiable goods is greater or less than that of the London proof spirit.

THE MEDICINAL AND TOILET PREPARATIONS (EXCISE DUTIES) RULES, 1956

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In exercise of the powers conferred by sections 9, 10 and 19 of the Medicinal And Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955), the Central Government hereby makes the following rules, namely:—

CHAPTER I

PRELIMINARY

1. **Short title.**—These rules may be called the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956.

2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context,—

(i) "the Act" means the Medicinal and Toilet Preparations (Excise Duties) Act, 1955;

(ii) "absolute alcohol" means alcohol conforming to the British Pharmacopoeial specification for dehydrated alcohol;

(iii) "bonded manufactory" means the premises or any part of the premises approved and licensed for the manufacture and storage of medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs or narcotics on which duty has not been paid;

(iv) "non-bonded manufactory" means the premises or any part of the premises approved and licensed for the manufacture and storage of medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs or narcotics on which duty has been paid;

(v) "Chemical Examiner" means the Chemical Examiner to the State Government and includes such other officer whom the State Government or the Central Government may at any time appoint as Chemical Examiner;

(vi) "denatured spirit" or "denatured alcohol" means alcohol of any strength which has been rendered unfit for human consumption by the addition of substances approved by the Central Government or by the State Government with the approval of the Central Government;

(vii) "duty" means the duty of excise payable under section 3 of the Act;

(viii) "Excise Commissioner" means the Head of the Excise administration of a State and includes a Prohibition Commissioner and also an officer designated in any State as a Prohibition or Excise Director;

(ix) "finished store" or "store" means that portion of a non-bonded or bonded manufactory which is set apart for the storage of its finished preparations;

(x) "Form" means a Form appended to the rules;

(xi) "gauge" means to determine the quantity of alcohol or dutiable goods contained in, or taken from, any cask or receptacle or to determine the capacity of any cask or receptacle;

(xii) "laboratory" means that part of a non-bonded or bonded manufactory in which the actual manufacture of dutiable goods takes place;

(xiii) "manufacturer" means a person to whom a licence has been granted for the manufacture of dutiable goods;

(xiv) "officer-in-charge" means an officer of the Excise Department of any State appointed by the collecting Government to supervise work in a bonded manufactory or a bonded warehouse and includes officers of the Police or Prohibition Department similarly appointed;

(xv) "proper officer" means an officer of an Excise Department in whose jurisdiction the premises of the manufacture of any dutiable goods, or of any person engaged in the process of manufacture of, or trade in such goods or containers thereof, whether as manufacturer, wholesale dealer, or intended manufacturer or wholesale dealer, are situated;

(xvi) "prove" means to test the strength of alcohol by hydrometer or other suitable instrument;

(xvii) "quarter" means a period of three months beginning with 1st January, 1st April, 1st July or 1st October;

(xviii) "rectified spirit" means plain undenatured alcohol of a strength not less than 50·0° over proof and includes absolute alcohol;

(xix) "restricted preparation" means every medicinal and toilet preparation specified in the Schedule and includes every preparation declared by the Central Government as restricted preparation under these rules;

(xx) "unrestricted preparation" means any medicinal or toilet preparation containing alcohol but other than a restricted preparation or a spurious preparation;

(xxi) "Schedule" means the Schedule annexed to these rules;

(xxii) "spirit store" means that portion of the bonded or non-bonded manufactory which is set apart for the storage of alcohol, opium, Indian hemp and other narcotic drugs or narcotics purchased free of duty or at prescribed rates of duty specified in the Schedule to the Act;

(xxiii) "spurious preparation" means any toilet or medicinal preparation declared as spurious by the Central Government under these rules;

(xxiv) A "sub-standard preparation" is—

(a) a pharmacopoeial preparation in which the amount of any of the various ingredients is below the minimum that the pharmacopoeial composition would require, or

(b) a registered and approved preparation, which does not conform to the registered and approved formula;

(xxv) "warehouse" means any place or premises licensed under rule 70.

3. **Agent of owner of goods, manufactory or warehouse to be deemed owner for certain purposes.**—When any person is expressly or impliedly authorised by the owner of any dutiable goods, manufactory or warehouse to be his agent in respect of such goods, manufactory or warehouse, such agent shall, for all purposes of the Act and these rules be deemed to be the owner of such goods, manufactory or warehouse.

CHAPTER II

Appointment of Officers

4. **Appointment of officers and delegation of powers to them.**—(i) The State Government may appoint such number of excise officers as it thinks fit to exercise all or any of the powers conferred or to discharge all or any of the duties imposed by the Act or these rules and define the jurisdiction of every such officer.

(ii) Unless the State Government in any case otherwise directs, the Excise Commissioner may authorise any excise officer subordinate to him to exercise throughout his jurisdiction, or in any specified area therein, all or any of the powers conferred or to discharge all or any of the duties imposed on an Excise Commissioner under these rules.

5. **Excise Commissioner may exercise the powers of any officer.**—The Excise Commissioner may perform all or any of the duties, or exercise all or any of the powers assigned to any excise officer under these rules.

CHAPTER III

Levy and refund of, and exemption from duty

6. **Recovery of duty.**—Every person who manufactures any dutiable goods, or who stores such goods in a warehouse, shall pay the duty or duties leviable on such goods under the Act, at such time and place and to such person as may be designated in, or under the authority of these rules, whether the payment of such duty or duties is secured by bond or otherwise.

7. **Exemption from duty on medicinal preparations for Government and Charitable Institutions.**—No duty shall be collected on medicinal preparations containing alcohol manufactured in India and supplied direct from bonded factories or warehouses to the following institutions:—

(i) hospitals and dispensaries working under the supervision of the Central or State Government;

(ii) hospitals and dispensaries subsidised by the Central or State Government;

(iii) charitable hospitals and dispensaries under the administrative control and management of local bodies; and

(iv) every other institution certified by the principal Medical Officer of the district in which such institution is situated as supplying medicines free to the poor.

8. **Power to exempt from duty in special cases.**—The Central Government may, by notification in the Official Gazette, exempt subject to such

conditions as may be specified in the notification any dutiable goods from the whole or any part of the duty leviable on such goods if in the opinion of that Government it is necessary to grant such exemption in the interest of trade or in the public interest.

9. **Time and manner of payment of duty**—(1) No dutiable goods shall be removed from any place where they are manufactured or any premises appurtenant thereto, which may be specified by the Excise Commissioner in this behalf, whether for consumption, export or manufacture of any other commodity in or outside such place, until the excise duty leviable thereon has been paid at such place and in such manner as is prescribed in these rules or as the Excise Commissioner may require:

Provided that such goods may be deposited without payment of duty in a warehouse or may be exported out of India under bond as provided in rule 97:

Provided further that the Excise Commissioner may, if he thinks fit, instead of requiring payment of duty in respect of each separate consignment of goods removed from the place or premises specified in this behalf, or from a warehouse keep with any person dealing in such goods an account-current of the duties payable thereon and such account shall be settled at intervals not exceeding three months, and the account-holder shall periodically deposit a sum therein sufficient in the opinion of the Excise Commissioner to cover the duty on the goods intended to be removed from the place of manufacture or storage.

(2) If any dutiable goods are, in contravention of sub-rule (1) deposited in, or removed from, any place specified therein the manufacturer thereof shall pay the duty leviable on such goods upon written demand made by the proper officer, whether such demand is delivered personally to him or is left at the manufactory or his dwelling house, and he shall also be liable to a penalty to be determined by the Excise Commissioner which may extend to two thousand rupees, and such goods shall also be liable to confiscation.

10. **Alteration of duty.**—The rate of duty applicable to goods cleared on payment of duty shall be the rate in force on the date on which duty is paid, or if the goods are cleared from a manufactory or warehouse, on the date of the actual removal of such goods from such manufactory or warehouse:

Provided that if the goods have previously been removed from a warehouse under bond to be rewarehoused and the duty is paid on such goods without their being rewarehoused, the rate applicbale thereto shall be the rate in force on the date on which duty is paid, or, if duty is paid through an account-current maintained with the Excise Commissioner under rule 9 on the date on which an application in Form A.R.1 is delivered to the officer-in-charge of the warehouse from which the goods are removed.

11. **Recovery of duties or charges short-levied or erroneously refunded.**—When duties or charges have been short-levied through inadvertence, error, collusion or mis-construction on the part of an excise officer, or through mis-statement as to the quantity or description of such goods on the part of the owner, or when any such duty or charge, after having been levied, has been, owing to any such cause, erroneously refunded the person chargeable with the duty or charge, so short-levied, or to whom such refund has been erroneously made, shall pay the deficiency or repay the amount paid to him in excess, as the case may be, on written demand

by the proper officer being made within six months from the date on which the duty or charge was paid or adjusted in the owner's account-current, if any, or from the date of making the refund.

12. **Residuary powers for recovery of sums due to Government.**—Where these rules do not make any specific provision for the collection of any duty, or of any deficiency in duty if the duty has for any reason been short-levied, or of any other sum of any kind payable to the collecting Government under the Act or these rules, such duty, deficiency in duty or sum shall, on written demand made by the proper officer, be paid to such person and at such time and place, as the proper officer may specify.

13. **No refund of duties or charges erroneously paid, unless claimed within six months.**—No duties or charges which have been paid or have been adjusted in an account-current maintained with the Excise Commissioner under rule 9 and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or mis-construction, shall be refunded unless a written claim is lodged with the proper officer within six months from the date of such payment or adjustment, as the case may be.

14. **Rebate of duty on goods exported.**—The collecting Government shall subject to such safeguards, conditions and limitations as are specified in chapter VII of these rules, grant rebate of duty on dutiable goods, if exported out of India.

15. **Export under bond of goods on which duty has not been paid.**—Dutiable goods may be exported out of India, without payment of duty, from a warehouse or a bonded manufactory, provided that export is made in accordance with the procedure set out in the relevant provisions of Chapter VII of these rules and the owner enters into a bond in Form B-3 with such surety or sufficient security, and under such conditions as the Excise Commissioner approves, in a sum equal at least to twice the duty chargeable on the goods, for the due export thereof at the *place of export,* within the period that may be specified by the officer-in-charge under sub-rule 3 of rule 99 and such bond shall not be discharged unless the goods are duly exported out of India, to the satisfaction of the Excise Commissioner or are otherwise accounted for to the satisfaction of such officer, nor until the full duty due upon any deficiency of goods, not so accounted for, has been paid.

16. **General bond by an exporter.**—The Excise Commissioner may permit any licensed person desirous of exporting from his State, in the manner provided in the foregoing rules, dutiable goods on which duty has not been paid, to enter into a general bond in Form B-3 with such surety or sufficient security, in such amount, and under such conditions, as the Excise Commissioner approves, for the export, from time to time, of such dutiable goods within the period prescribed for the goods exported under sub-rule (3) of rule 99:

Provided that in the event of death, insolvency or insufficiency of the surety, the Excise Commissioner may, in his discretion demand a fresh bond, and may, if the bond is with security, demand at any time he considers it fit to do so, additional security.

17. **Penalty for failure to furnish proof of export within the prescribed period.**—When any person authorised to export dutiable goods in bond in accordance with the provisions of chapter VII of these rules fails to furnish

proof of such export to the satisfaction of the Excise Commissioner, he shall, upon a written demand being made by the officer-in-charge forthwith pay the duty leviable on such goods, and shall also be liable to a penalty which may, subject to a maximum of two thousand rupees, extend to twice the amount of duty and until such duty and penalty are paid, the Excise Commissioner may in his discretion refuse to permit such person to make further exports of dutiable goods in bond.

CHAPTER IV

MANUFACTURE

18. **Supply of rectified spirit for manufacture of medicinal and toilet preparations.**—Rectified spirit shall ordinarily be supplied to a manufacturer from a distillery or a spirit warehouse of the State in which the manufactory is situated. The manufacturer, however, is not precluded from obtaining his requirements of rectified spirit from sources situated outside the State.

19. **Wastage in transit of rectified spirit.**—If, in any particular case it is proved to the satisfaction of the Excise Commissioner that the loss is *bona fide* and not due to negligence or connivance on the part of the manufacturer, the duty payable in respect of such loss may be waived in full or in part according to the merits of the case.

Except with the prior sanction of the State Government the concession in this rule shall not be applicable to issues of rectified spirit made to non-bonded manufactories.

20. **Mode of manufacture.**—Manufacture of medicinal and toilet preparations containing alcohol shall be permitted in bond without payment of duty as well as outside bond. In the case of manufacture in bond alcohol on which duty has not been paid shall be used under excise supervision; and in the case of manufacture outside bond, only alcohol on which duty has already been paid shall be used.

SECTION A.—MANUFACTURE IN BOND OF MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, INDIAN HEMP AND OTHER NARCOTIC DRUGS AND NARCOTICS.

21. **Issue of rectified spirit without payment of duty.**—Rectified spirit shall be issued without previous payment of duty for the manufacture of medicinal and toilet preparations containing alcohol subject to the condition that the manufacturer enters into a bond in Form B-1 with sufficient security, as laid down in rule 96, towards due payment of duty and observance of the rules.

22. **Entry into and exit from a bonded manufactory.**—There shall be only one entrance to the bonded manufactory and one door to each of its compartments. All these doors shall be secured with excise ticket locks during the absence of the officer-in-charge.

23. **Essentials of a bonded manufactory.**—A bonded manufactory shall make provision for the following:—

(i) One plain spirit store unless the manufactory is attached to a distillery or a rectified spirit warehouse from which rectified spirit is made available as and when necessary;

(ii) at least one large room for manufacturing medicinal preparations;

(iii) one or more rooms for storing finished medicinal preparations;

(iv) separate arrangement for manufacture of toilet preparations;

(v) the storage of finished toilet preparations;

(vi) accommodation with necessary furniture near the entrance to the bonded premises for the officer-in-charge;

(vii) maleable iron rods not less than three quarter inch in thickness, set not more than four inches apart, embodied in brick work up to a depth of at least two inches and covered on the inside with strong wire netting or expanded metal of a mesh not exceeding one inch in diameter of length in every window of the bonded premises;

(viii) a board on which the name of the room and a serial number, if any, are legibly painted in oil colour on the outside of every such room in the manufactory;

(ix) all pipes from sinks or wash-basins inside manufactory premises discharging into drains forming part of the general drainage system of the premises;

(x) all gas and electric connections with the licensed premises so fixed as to admit of the supply of gas or electricity being cut off and all the regulators or switches being securely locked at the end of the day's work.

24. **No additions or alterations to be made without orders.**—No addition or alteration shall be made in the bonded premises or in respect of the permanent fixtures therein without the previous orders of the Excise Commissioner. Plans, in triplicate, showing each addition or alteration shall be submitted with the application for the necessary permission and copies disposed of in the same manner as copies of the original plans of the bonded manufactory as provided in rule 95.

25. **Arrangement of receptacles in a bonded manufactory.**—(1) The permanent vessels for the storage of alcohol, opium, Indian hemp and other narcotic drugs and narcotics received under bond and all the finished preparation on which duty has not been paid shall be secured with excise ticket locks.

(2) All vessels intended to hold alcohol and liquid preparations shall be gauged by the officer-in-charge. They shall each bear a distinctive serial number and their full capacities distinctly and indelibly marked on them. A record of these details shall be kept in Form R.G-1.

(3) Table shall be computed to show contents at an inch and tenth of an inch of the depth of each such vessel.

26. **Indent for rectified spirit.**—Rectified spirit required for manufacturing medicinal and toilet preparations shall be obtained on an indent in Form I.D.-1 countersigned by the officer-in-charge, from any distillery or spirit warehouse approved by the Excise Commissioner, the original being sent by the licensee of the bonded manufactory to the distiller, the duplicate sent through the officer-in-charge to the distillery or spirit warehouse officer and the triplicate retained as office copy. The cost price of such rectified spirit shall be paid by the licensee of the bonded manufactory to the distiller. If the distillery or warehouse officer has received from the officer-in-charge of the bonded manufactory the duplicate of the indent, he shall issue the spirit required under bond, under the appropriate permit in the Form in vogue in the State for

transport of rectified spirit and send the advice portion of such permit to the officer-in-charge.

27. **Verification of rectified spirit received.**—Consignments of rectified spirit received under bond shall be verified in volume and strength and the receipt of such supply shall be entered in register in Form R.G.-2. Duty at the full rate on all wastages shall be paid by the licensee of the bonded manufactory into a Government treasury, on receipt of a demand from the officer-in-charge and a copy of the treasury receipt shall be sent to the distillery officer who shall thereupon make the necessary adjustment in his registers.

28. **Storage of rectified spirit.**—After the rectified spirit received has been verified, it shall be stored in one or more vessels in the spirit store.

29. **Issues of rectified spirit from the spirit store.**—(1) Rectified spirit shall be issued from the spirit store to the laboratory of the manufactory on a requisition of the licensee, which shall be made in Form R.Q.-1, but only in such quantities as are in conformity with the formulae laid down in the relevant pharmacopoeia or the standard formulae of the manufacturer which has been registered with approved by the Central Drugs Laboratory, Calcutta, for the particular preparation for which the alcohol is required. In the case of medicinal preparations manufactured from concentrated tinctures the exact quantity of spirit to be added to them shall be calculated after ascertaining the proof-spirit content of the concentrated tinctures by analysis by the Chemical Examiner. For this purpose two samples of not less than 5 fluid ounces each shall be taken from each concentrated tincture, one of which shall be sent to the said Chemical Examiner for ascertaining the proof-spirit content while the other shall be retained by the officer-in-charge of the bonded manufactory until the result of analysis is known, after which it may be added to the concentrated tincture from which it was originally taken All rectified spirit so issued shall, in the presence of the officer-in-charge, be added without delay to the other materials for the preparation specified in the application. Rectified spirit shall not be issued for any purpose other than the manufacture of medicinal and toilet preparations in the laboratory.

(2) Finished medicinal or toilet preparations may be transferred from the finished store to the laboratory of the manufactory, for addition to raw materials for the preparation of the same or any other kind of preparation, on written requisition from the licensee. Such transfers shall be shown in the respective registers maintained and the alcohol contents shall be adjusted correctly.

30. **Indent for opium, Indian hemp and other narcotic drugs and narcotics, their storage and issue for manufacture.**—Indent for opium shall be made to the nearest sub-treasury or the Government Opium Factory, Ghazipur or to the warehouse or to the place of storage approved by the State Government, in Form I.D.-1. The supply of Indian hemp and other narcotics shall also be indented for from the nearest Government warehouse in the same Form. The supply of opium, Indian hemp, narcotic drugs and other narcotics shall be made under permit as prescribed in rule 26. On their receipt in the bonded manufactory they shall be verified and accounted for in the register in Form R.G.-2 as in the case of alcohol. Opium, Indian hemp, narcotic drugs and other narcotics obtained by the licensee free of duty shall be stored separately in the spirit store and secured by excise ticket locks. They shall be issued for

the manufacture of medicinal preparations only on a requisition in Form R.Q.-1 by the licensee as in the case of alcohol.

31. **Manufactured dutiable goods.**—Each preparation manufactured shall be registered and shall bear a distinctive serial number, which shall be known as its batch number in the register in Form R.G.-3. This register shall also show the receipt and disposal of all alcohol issued to the laboratory from the spirit store and the quantity of finished medicinal preparation manufactured therefrom. As soon as a preparation is manufactured, it shall be removed to the finished store where, after it has been carefully measured, it shall be stored in vessels provided for the purpose and accounted for in the register in Form R.G.-4. The issue of opium, Indian hemp, narcotic drugs and other narcotics shall be made under the appropriate permit and the advice portion of such permit shall be sent to the officer-in-charge.

32. **Manufacturing vessels to bear labels.**—Every time the percolator or other vessel intended for alcohol is charged there shall be attached to it a label showing the following particulars:

(a) The name and batch number of the preparation;

(b) the description and quantity of alcohol placed in it from time to time; and

(c) the date of removal of the preparation and the quantity of such preparation removed.

33. **Samples to be taken.**—(i) On completion of production of a medicinal or toilet preparation, the officer-in-charge shall permit the licensee to take free sample not exceeding 8 ounces for analysis in his own laboratory and declaration of the strength of alcohol and medicaments.

(ii) Any quantity left over after analysis shall be immediately returned to bonded manufactory and mixed with the main bulk of the batch before it is measured and stored.

(iii) A separate account of the quantity used by the licensee for analysis shall be maintained.

(iv) The alcoholic strength of a preparation as declared by the licensee shall be entered by the licensee in the register in Form R.G.-3.

(v) Immediately after declaration by the licensee of the alcoholic strength of a finished preparation and before such preparation is removed to the store, the licensee shall make proper entries in the register in Form R.G.-3.

(vi) The officer-in-charge shall check the entries and if they are found in order, he shall check the contents of as many as he thinks necessary of the vessels in which the preparation is being stored. He shall then initial on the relevant entries of the register in Form R.G.-3 and take two samples from each batch of such finished preparations for analysis and report by the Chemical Examiner.

(vii) One set of samples shall be sent at once to such Chemical Examiner and a note to that effect shall be made in the register in Form R.G.-3. The report of the Chemical Examiner, when received, shall be shown to the licensee.

(viii) The duplicate sample of a preparation which is intended exclusively for replacement of the original sample or repetition of its analysis, when necessary, shall be kept under excise ticket lock, and shall be returned to the finished store immediately on receipt of the report of the Chemical Examiner.

(ix) All such samples sent shall be sealed by the officer-in-charge and the licensee of the manufactory.

(x) The duplicate sample shall not be returned to the finished store in any case where—

(a) the alcoholic strength of a preparation from which the sample was taken, is declared by the Chemical Examiner to be beyond the margin of 3° unless the Excise Commissioner permits standardisation of such sub-standard preparation; and

(b) the preparation is declared to be a spurious preparation under these rules.

(xi) All samples required for analysis under these rules shall be supplied free of cost by the licensee and all expenses in connection with packing and despatch of the samples shall be borne by him. Samples of medicinal or toilet preparations may also be taken at any time by the officer-in-charge or other superior officer and such samples shall be sent to the Chemical Examiner for analysis and check.

34. **Storage of finished products.**—(i) Medicinal and toilet preparations shall on completion of production be stored in bulk in jars or bottles each containing not less than 80 fluid ounces.

(ii) Such preparations ready for issue may be filled in bottles or containers of not less than 2 fluid ounce content:

Provided that the Excise Commissioner may by an order in writing, specify that any such preparation may be filled in bottles or containers of smaller capacity.

(iii) Every container of a finished preparation shall bear a label showing the name of the preparation, its batch number, its alcoholic strength and the name of the manufacturer.

(iv) The label of each container of a preparation stored in bulk shall, in addition, indicate the actual contents in bulk gallons, alcoholic strength and the date of storage.

(v) The containers shall be kept so arranged in suitable racks as to allow ready identification of each batch.

35. **Deficiency noticed in the finished store.**—(1) A record shall be kept of all deficiencies in bulk content of any finished medicinal or toilet preparation in store by the officer-in-charge in Form R.G.-4, and a report of all such deficiencies, shall be submitted by him at the end of each quarter to the Excise Commissioner.

(2) All such loss in the absence of a satisfactory explanation from the licensee shall be subject to levy of duty on the quantity so lost at penal rates which shall not be more than double the rates prescribed.

(3) If the Excise Commissioner is satisfied that the deficiency reported under sub-rule (1) was due to natural or unavoidable causes, and if he is satisfied that the alcoholic preparation has not gone into consumption, he may, remit the duty.

36. **Disposal of sub-standard preparations.**—(1) A finished medicinal or toilet preparation which is or is suspected to have deteriorated in quality may, if the manufacturer so desires, be destroyed with the permission of the Excise Commissioner in the presence of the officer-in-charge and relevant entries made in the register in Form R.G.-4.

(2) The Excise Commissioner may, on an application made to him by the manufacturer, allow him to re-process a sub-standard preparation.

(3) Excise duty shall not be levied on the alcohol content of the preparation so destroyed provided the Excise Commissioner is satisfied that the deterioration of the preparation, or in the alternative its improper manufacture, was due to reasons beyond the control of the licensee.

37. **Disposal of recovered alcohol.**—(1) Alcohol recovered in the course of production of a medicinal or toilet preparation or distilled separately from the marc of such preparation may be used for subsequent production of the same preparation provided such alcohol is collected separately and accounted for separately.

(2) In cases where the alcohol recovered from a preparation liable to duty at the lower rate is sought to be used in the manufacture of a preparation subject to higher rate of duty the difference in duty shall be collected or made leviable, as the case may be, on determination of the volume and strength of the alcohol so recovered. For this purpose a sample shall be sent by the officer-in-charge to the Chemical Examiner.

(3) An account of recovered alcohol in a recovered alcohol vat shall be maintained by the officer-in-charge in Form R.G.-2.

(4) Recovered alcohol declared by the licensee to be unfit for use shall be destroyed by him in the presence of the officer-in-charge on submission of written application. No rebate of duty shall be allowed on recovered alcohol so destroyed.

38. **Wastage in manufacture.**—(1) The Central Government or the State Government with the prior approval of the Central Government may, from time to time, fix the percentage of wastage in the production of a particular medicinal or toilet preparation. Any wastage that exceeds the allowable limit and is not properly accounted for shall be charged with the duty together with such penalty not exceeding the duty leviable thereon as the Excise Commissioner may deem fit. If the alcohol in strength of a preparation is found by the Chemical Examiner to exceed the highest allowable limit by more than 3 proof degrees or to be below the lowest allowable limit, its issue from the bonded manufactory, shall be withheld.

(2) The licensee may be allowed to adjust the alcoholic strength or the medicaments or the ingredients of such a batch of preparation in a suitable manner with the previous approval of the Excise Commissioner provided the process employed does not impair the therapeutic or toilet properties of the preparation in any way.

(3) A sample of the preparation shall be sent to the Chemical Examiner for analysis after adjusting the spirit or medicaments or other ingredients, and issue of the adjusted batch of such preparation shall be allowed only when the Chemical Examiner's report has been found to be satisfactory.

(4) When an excess of more than 2·0 *proof degrees over the strength* declared by the licensee of any batch of preparation is found by the Chemical Examiner, the true strength, as ascertained by the Chemical Examiner, shall be entered in the batch account in Form R.G.-3, and the reason for this alteration shall be briefly noted in the remarks column, and the excess duty due from the licensee or any quantity issued from the batch on payment of such duty to the credit of the State Government prior to the receipt of the Chemical Examiner's report, shall be realised by the officer-in-charge with the previous sanction of the Excise Commissioner.

(5) No refund or abatement of excess duty shall be allowed on any quantity of a batch of preparation issued on payment of such duty and prior to the receipt of the Chemical Examiner's report, if the strength is found to be lower than that declared by the licensee.

39. **Remission of duty in case of loss due to accident.**—In case of any accidental loss of alcohol in a bonded manufactory, otherwise than by theft, the officer-in-charge shall institute necessary enquiries without delay to ascertain the cause of such loss. If such loss is found to be beyond the control of the licensee the duty on the alcohol so lost shall be remitted with the approval of the Excise Commissioner or any excise officer subordinate to the Excise Commissioner specially empowered by him in this behalf.

40. **Issue from a bonded manufactory.**—(1) Issues of alcoholic preparations shall be made from a bonded manufactory on payment of duty. The licensee shall present before the officer-in-charge an application in Form A.R.-2 signed by him or by his authorised representative. The officer-in-charge shall, after checking the entries and realising the duty payable, allow the required quantities to be removed after issuing a permit:

Provided that issues to another bonded warehouse shall be made without payment of duty under proper security governed by the rules in chapters VII and VIII.

(2) If the licensee is also an account-holder as provided for in rule 9, duty leviable on alcoholic preparations to be issued from a bonded manufactory shall be debited in the account-current before the preparations are removed from the bonded premises.

41. **The licensee to maintain proper accounts, etc.**—(1) The licensee shall maintain accounts in proper forms and registers as prescribed in the Appendix to these rules.

(2) The licensee shall deliver to the officer-in-charge, by the 5th of each month, a return of transactions of business in respect of the preceding month in Form R.T.-1.

42. **Size of establishment.**—It shall be open to the Excise Commissioner to determine the size of the supervisory staff in consultation with the licensee.

43. **Accounts.**—The officer-in-charge shall maintain accounts in the prescribed Forms and shall take steps to ensure that the licensee also maintains accounts. Separate accounts shall be written up daily by the officer-in-charge and the licensee or by any person authorised by him and shall be compared and reconciled before the manufactory is closed at the end of the day's transactions.

44. **Collection of duty.**—The officer-in-charge shall be responsible for the correct collection of duty and penalty, if any, at the prescribed rate before any medicinal or toilet preparations containing alcohol are allowed to be removed from the premises except in the case of exports or removal under bond or under such conditions as may be permitted by the Excise Commissioner.

45. **Scope of duties.**—(1) The officer-in-charge shall exercise such supervision as is required to ensure that alcohol issued for a certain preparation is added to the materials which go to make that preparation and that no portion of such alcohol is diverted to other purposes.

(2) Agents, clerks, compounders and other persons, who have been duly authorised in this behalf by the licensee, and approved by the officer-in-charge, may enter into and carry out their work in connection with the manufacture during the working hours of the manufactory.

(3) Any person duly authorised in this behalf by the licensee may sign all applications and indents for the issue of rectified spirit or finished preparations.

(4) Excise officer specially empowered in this behalf, by the Excise Commissioner, shall inspect the manufactory in accordance with the instructions prescribed herein and shall submit the notes of their inspection to the officer specified by the Excise Commissioner. They shall also be responsible for the correct maintenance of accounts and collection of duty by the officer-in-charge.

SECTION B.—MANUFACTURE OUTSIDE BOND OF MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, INDIAN HEMP AND OTHER NARCOTIC DRUGS AND NARCOTICS.

46. **Opening and closing hours.**—The work of manufacture and sale in the non-bonded manufactory shall be conducted between the hours of sunrise and sunset and on such days and hours as may be fixed by the Excise Commissioner.

The premises shall remain closed from the hours of sunset to sunrise each day.

47. **Building arrangements.**—Arrangements of the building shall be as under:—

(i) The portion of the non-bonded manufactory used as 'laboratory' shall be separated from that used for other purpose.

(ii) The windows of the 'spirit store', 'laboratory' and 'finished store' shall be fitted with malleable iron bars not less than $\frac{3}{4}''$ in thickness, set not more than 4″ apart and fixed in the brick-work to a depth of at least 2″ at each end. On the inside of each window there shall be securely fastened to the bars stout wire-netting the aperture of which shall not exceed 1″ in diameter.

(iii) There shall be only one entrance to the non-bonded manufactory and one door each to the 'laboratory', 'spirit store', and the 'finished store'.

(iv) All pipes from sinks and wash-basins inside the manufactory premises shall discharge into closed drains forming part of the general drainage system of the premises.

(v) All electric and gas connections with the licensed premises shall be so fixed as to admit of the supply of electricity or gas being cut off and the regulators or switches being securely locked out at the end of day's work.

(vi) There shall be separate 'spirit store' for the rectified spirit purchased at the duty of Rs. 5 and at Rs. 17/8/- per London Proof gallon.

(vii) There shall be one 'finished store' for medicinal and toilet preparations made from rectified spirit purchased at the duty of Rs. 5 and another 'finished store' for medicinal and toilet preparations made from rectified spirit purchased at the duty of Rs. 17/8/- per London Proof gallon.

(viii) All alterations in arrangement of building and plants shall be made only with the previous sanction of the Excise Commissioner.

48. **Receptacles.**—(i) The permanent vessels for the storage of alcohol and finished preparations containing alcohol in the non-bonded manufactory shall be gauged accurately and tables shall be computed to show the contents of each inch and tenth of an inch of its depth.

(ii) The receptacles for the storage of finished preparations in the finished store shall be of metal, porcelain or glass as may be convenient and necessary.

(iii) Each permanent vessel shall bear a distinctive serial number, its full capacity, and the purpose for which it is to be used, distinctly and indelibly marked on it.

A record of these details shall be kept in the register in Form R.G.-1.

(iv) All receptacles containing alcohol, tinctures, liquid extracts or other alcoholic medicinal or toilet preparations, in the laboratory shall have affixed to them labels signed by the manufacturer or his authorised representative showing the batch number, the name of the preparations and the quantity of alcohol added in the receptacles during the course of manufacture.

(v) Labels placed on macerators and percolators or carboys shall show the quantity of proof-spirit contained in them on each occasion and shall be destroyed when they are emptied and cleaned.

(vi) Labels on bottles filled for removal shall show, among other details, which the manufacturer may require, the alcoholic contents in proof-strength and the average percentage of absolute alcohol it contains.

49. **Indent for rectified spirit-duty paid.**—Rectified spirit required for manufacturing medicinal and toilet preparations shall be obtained on an indent prepared in triplicate, in Form I.D.-1, from any distillery or spirit warehouse approved by the Excise Commissioner, the original being sent by the licensee of the manufactory to the distiller or spirit warehouse-keeper, the duplicate to the officer-in-charge of the distillery or spirit warehouse through the proper officer and the triplicate retained by the licensee as office copy. The cost of such rectified spirit shall be paid by the licensee of the manufactory to the distiller or spirit warehouse-keeper. The licensee shall credit the duty payable on the spirit indented for into a Government treasury of the collecting Government and enclose the chalan, in token of such payment, to the duplicate copy of the indent.

The treasury officer shall send an advice of such payment to the officer-in-charge of the distillery or spirit warehouse. The officer-in-charge of the distillery or spirit warehouse, after satisfying himself that the correct amount of duty has been paid, as evidenced by the chalan enclosed by the licensee and the advice of such payment received, from the treasury officer, shall order the issue of rectified spirit required. The rectified spirit shall be brought from the distillery or spirit warehouse to the manufactory covered by a permit issued by the officer-in-charge of the distillery or spirit warehouse. All such permits shall be filed along with respective indents. The rectified spirit so brought into the non-bonded manufactory shall be immediately transferred to the spirit store and the necessary accounts written up then and there in the register in Form R.G.-2. Accounts of all transaction in respect of rectified spirit purchased paying the duty of Rs. 5 and Rs. 17/8/- per London Proof gallon shall be maintained separately.

50. **Indent for opium, Indian hemp and other narcotic drugs and narcotics, their storage and issue for manufacture.**—Indent for opium shall be made to the nearest sub-treasury or to the Government Opium Factory, Ghazipur, or to the warehouse or place of storage approved by the State Government in Form I.D.-1. The supply of Indian hemp, narcotic drugs and other narcotics shall be indented for from the nearest Government warehouse or place of storage approved by the State Government in the same Form. The supply of opium, Indian hemp and other narcotic drugs and narcotics shall be made under permit as prescribed in rule 49. On their receipt in the non-bonded manufactory they shall be verified and accounted for in the register in Form R.G.-2. Opium, Indian hemp and other narcotic drugs and narcotics obtained by the licensee free of duty shall be stored separately in the spirit store. Every time opium, Indian hemp and other narcotic drugs and narcotics are issued from the spirit store of the laboratory, such issues shall be accounted for in the register in Form R.G.-2.

51. **Restrictions on manufacture.**—(1) The manufacturer shall not sell or transfer the rectified spirit obtained by him to any other person.

(2) Medicinal and toilet preparations, containing alcohol, which are capable of being consumed as ordinary alcoholic beverages falling under item 1 of the Schedule to the Act, shall not be prepared from rectified spirit purchased at the duty of Rs. 5 per London Proof gallon. Such preparations shall be manufactured only from rectified spirit purchased at the duty of Rs. 17/8/- per London Proof gallon, and the rectified spirit thus obtained shall be accounted for separately.

(3) In no case shall the quantity of rectified spirit in the possession of the manufacturer exceed the limit fixed by the licensing authority.

52. **Manufacture, storage and sale to be carried on only in the licensed premises of the non-bonded manufactory.**—(1) The manufacture, storage and sale of all preparations shall be carried on in the licensed premises only.

(2) Each preparation manufactured shall be registered and shall bear a distinctive serial number, which shall be known as its batch number in the register in Form R.G.-3. This register shall also show the receipt and disposal of all rectified spirit, opium, Indian hemp and other narcotic drugs and narcotics drawn from the spirit store and the quantity of finished preparation manufactured therefrom.

(3) All finished preparations shall be transferred from the 'laboratory' to the 'finished store' and shall be so arranged that the checking of stock of every batch of preparation from the accounts register is facilitated.

(4) Finished preparations made from rectified spirit obtained at different rates of duty shall be kept separately in the finished store.

(5) Every preparation stored in bulk shall be measured into the storage vessel to the nearest fluid ounce by the manufacturer and sealed.

(6) When any of the contents of a vessel, in which the preparations are stored in bulk are removed, the manufacturer shall enter on the stock card attached thereto the quantity taken out and the manner of disposal with his signature and date.

53. **Samples to be taken by the Excise Officer at least once a month for analysis.**—(i) The excise officer, in whose jurisdiction the manufactory is situated, shall, without previous notice to the manufacturer, take samples of not less than 10 per cent and not more than 15 per cent. (save in exceptional circumstances) of the total number of the medicinal and toilet preparations containing alcohol from the finished stocks at least once every month and forward them to the Chemical Examiner for analysis and report whether the alcoholic contents thereof tally with the percentage of alcohol shown on the labels affixed to the bottles.

(ii) If the report of the Chemical Examiner differs by more than 3° proof strength from the strength declared by the manufacturer on the labels pasted on such bottles, the manufacturer is liable to a penalty at the rate of 10 times the difference in duty in the quantity so manufactured but not exceeding Rs. 2,000.

(iii) If such differences are found to occur frequently, the Excise Commissioner may order the cancellation of the licence held by the manufacturer.

(iv) Samples of finished products may also be taken at any time by the Excise Commissioner, and such other excise officer authorised by the Excise Commissioner in this behalf.

(v) All such samples shall be taken by the officer personally and in the presence of the manufacturer or his authorised agent.

54. **Procedure to be followed in taking samples.**—(i) A sample shall not exceed 8 fluid ounce or, in the case of solid extracts, such quantity as may be fixed by the Excise Commissioner.

(ii) Every sample shall be taken in duplicate.

(iii) The cork of every bottle in which sample is kept shall be fixed with the officer's personal seal or the official seal and the name of the preparations and batch number shall be stated on label affixed to each such bottle.

(iv) The label of the bottle shall be signed by the officer taking the sample.

(v) The manufacturer, if he so desires, shall be allowed to affix his own seal and sign the labels.

(vi) The duplicate samples shall be kept securely under lock and key in an almirah (to be provided by the manufacturer) until the result of the analysis has been reported, save in the case in which the Chemical

Examiner has asked for another sample either to replace the previous sample despatched to him or to repeat the analysis. Duplicate samples, to which no further reference is needed, shall be promptly returned to the manufacturer.

(vii) The samples to be sent for examination shall be carefully placed in a case and securely fastened with tape or wire to be supplied by the manufacturer and shall be sealed by the officer taking the samples, with the personal seal or the official seal, and despatched without delay, at the expense of the manufacturer, to the Chemical Examiner.

(viii) A letter advising the despatch of the sample shall be sent to the Chemical Examiner in duplicate. The letter shall contain besides other information a fascimile of the seal used. The Chemical Examiner shall acknowledge the receipt of the sample in the duplicate copy to the despatching officer.

55. **No compensation to manufacturer for samples taken for analysis.**—The manufacturer shall not be entitled to any compensation for the samples taken for the purpose of analysis under these rules.

56. **Correct and up-to-date accounts in prescribed printed registers to be maintained.**—(i) The manufacturer shall maintain up-to-date, correct and proper accounts in the relevant registar and deliver to the proper officer, by the 5th of each month, a monthly return of transactions of business.

(ii) The manufacturer shall also furnish such statements as may be required by the Excise Commissioner or by any officer empowered by him in this behalf.

(iii) All the account registers shall be obtained by the manufacturer at his cost from the respective Taluq office or excise office or such other office authorised to sell such registers.

57. **Employees.**—(i) The manufacturer shall furnish to the Excise Commissioner and the proper officer a list containing the names of the manager or assistant manager employed by him and of all other employees whose duties require them to enter non-bonded manufactory.

(ii) He shall promptly inform the Excise Commissioner and the proper officer of any changes which he may choose to make in the list from time to time.

(iii) No person other than the person whose name is contained in the list shall enter the manufactory without the special permission of the proper officer.

58. **Inspection.**—(1) The non-bonded manufactory shall at all reasonable times be open to inspection by the Excise Commissioner and other excise officer having jurisdiction over the area in which the manufactory is situated.

(2) The proper officer shall inspect the non-bonded manufactory at least once every month.

(3) The State Government may authorise any officer of the prohibition, land revenue, medical and public health department to inspect the non-bonded manufactory.

SECTION C.—SPECIAL PROVISION APPLICABLE TO MEDICINAL PREPARATIONS CONTAINING ALCOHOL.

59. **Allopathic preparations.**—Allopathic preparations are medicinal preparations made according to the modern system of medicines and fall under the following two categories:—

(i) Official allopathic preparations which are made strictly in accordance with the formulae given in the official current editions of the undermentioned Pharmacopoeias and which are not likely to be used for any purpose other than as medicine:—

(1) The British Pharmacopoeia.

(2) The British Pharmaceutical Codex.

(3) The Indian Pharmacopoeial List.

(4) The United States Pharmacopoeia.

(5) The National Formulary of the United States.

(6) Any other Pharmacopoeia that may be recognised under the Drugs Act, 1940 by the Government of India.

(7) Veterinary Codex recognised by the Government of India.

(ii) Non-official allopathic preparations hereinafter referred to as proprietary preparations which are made according to the modern system of medicines and such preparations—

(1) have no use other than for medicinal purposes; or

(2) are prepared for use according to allopathic system of medicines; and

(3) are made strictly according to formulae registered with and approved by the Central Drugs Laboratory, Calcutta.

60. **Maintenance of restricted list of standard and proprietary preparations.**—(1) A list of medicinal and toilet preparations, which are capable of being consumed as ordinary alcoholic beverages, hereinafter referred to as restricted preparations is given in the Schedule. Standard preparations, made according to any of the recognised pharmacopoeias, not included in the Schedule, shall fall under the category of unrestricted preparations. If, however, a preparation falling in the unrestricted category is found to be widely abused, the Central Government may, on the request of a State Government or *suo motu*, refer the matter to the Standing Committee referred to in rule 68. The Central Government shall include the preparation in the Schedule if so advised by the said Committee.

(2) In the case of a preparation of a proprietary nature, it shall be presumed to be a restricted preparation unless declared to the contrary by the Central Government on the advice of Standing Committee. Any manufacturer, wanting to produce any new proprietary alcoholic preparation, shall submit two samples of such preparation with the recipe to the State Government. The State Government shall forward such request with recipe to the Central Government for a decision. The Central Government shall declare the category into which the preparation should be included on the advice of the Standing Committee. The decision involving addition to the list in the Schedule shall be communicated by the Central Government to all State Governments. The advice of the Standing Committee shall be communicated within a reasonable time and in no case

later than six months from the date of submission of sample to the Committee.

Homoeopathic preparations

61. **Mode of manufacture.**—American, British and general pharmacopoeias that are in vogue at present in the various States, shall be recognised as standard pharmacopoeias for Homoeopathic preparations for the purpose of these rules until such time as the Central Government evolves its own pharmacopoeia.

62. **Classification for purposes of levy of duty.**—All Homoeopathic preparations containing alcohol shall be classified as capable of being consumed as ordinary alcoholic beverage and shall fall under the category of restricted preparations.

Preparations with narcotic ingredients

63. **Preparations containing opium, Indian hemp and other narcotic drugs and narcotics.**—The rules in respect of alcoholic medicinal and toilet preparations shall, as far as may be, apply to preparations containing opium, Indian hemp, and other narcotic drugs and narcotics.

Ayurvedic preparations

64. **Types of preparations.**—Asavas and Aristas are the principal types of Ayurvedic preparations in which alcoholic content is self-generated and not added as such.

65. **Pharmacopoeia for Ayurvedic preparations.**—Until a standard Ayurvedic pharmacopoeia has been evolved by the Central Government, the pharmacopoeias that are in vogue in the various States shall be recognised as standard Ayurvedic pharmacopoeias.

66. **Classification of preparations containing self-generated alcohol for purposes of levy of duty.**—Ayurvedic preparations containing self-generated alcohol in which the alcohol content does not exceed 2 per cent. proof spirit shall be deemed to be non-alcoholic and no duty shall, therefore, be levied on such preparations. Where the percentage of proof spirit is in excess of 2 per cent., duty will be leviable under item 2(ii) or 2(i) of the Schedule to the Act according as the preparations are capable of being consumed as ordinary alcoholic beverage or not:

Provided that Ayurvedic practitioners registered under any law for the time being in force in any State or in States where there is no such registration of Ayurvedic practitioners, such practitioners, as are proved to satisfaction of the Excise Commissioner to be of good standing, shall be allowed to manufacture and dispense Ayurvedic preparations, excepting those prepared by distillation or by addition of alcohol as such during the process of manufacture or to the finished product, free of duty subject to the following conditions:—

(a) practitioners shall take out licence on payment of fee of Re. 1 in the manner hereinafter stated;

(b) such preparations shall be used only for the patients of the practitioners and shall not be for sale to the general public;

(c) the practitioner shall allow drawing of samples by excise officer to ensure that the preparations contain only self-generated alcohol; and

(d) daily account shall be maintained of all the preparations manufactured and dispensed giving particulars of names and addresses of the patients of the practitioners.

67. **Levy of duty on Ayurvedic preparations made by distillation or to which alcohol is added at any stage of manufacture.**—For purpose of duty Ayurvedic preparations, made by distillation or to which alcohol is added at any stage of manufacture, shall be treated as alcoholic preparations capable of being used as ordinary alcoholic beverages.

Spurious preparations

68. **Determination of spurious preparation.**—(1) If it appears to any State Government that any medicinal or toilet preparation containing alcohol is extensively abused as an ordinary alcoholic beverage, that Government may move the Central Government to declare it as a spurious preparation. The Central Government, may then refer the matter to the Standing Committee consisting of the Drugs Controller of the Government of India and the Chief Chemist, Central Revenues Control Laboratory, Delhi. The Committee after making such investigation as it thinks fit shall send its report to the Central Government. The decision of the Central Government on the report of the Committee shall be communicated to the State Government concerned. If the preparation is declared to be of spurious nature, the State Government may charge duty on the alcohol involved in the preparation of that batch of medicine or toilet preparation at the rates prescribed for potable liquor in that State and may also take penal action specifically provided for in the licence conditions for infringement of the rules governing issues of such licence.

(2) For this rule, 4 samples of not less than 8 ounces each shall be taken; one sample shall be analysed by the State Chemist; the second sample shall be sent to the Central Revenues Control Laboratory, Delhi, for analysis, if so directed by the Standing Committee; the remaining two samples shall be for the purposes of re-analysis or for use in case the original samples are broken in transit during despatch to the State Chemist or the Central Revenues Control Laboratory, Delhi.

CHAPTER V

WAREHOUSING

69. **Establishment of bonded warehouses.**—The manufacturers or dealers in dutiable goods may establish bonded warehouses anywhere in India. No duty paid goods and no goods other than dutiable goods shall be deposited in such bonded warehouses.

70. **Licensing of warehouses.**—The Excise Commissioner shall license a private warehouse for the storage of dutiable goods on which duty has not been paid and may direct in what manner and on what terms such goods shall be stored and how and in what manner such warehouse shall be secured by locks or fastenings.

71. **Licensee to enter into a bond.**—The Excise Commissioner shall require the licensee to furnish a bond in Form B.—2 with such surety or sufficient security, in such amount and under such conditions, as the

Excise Commissioner approves binding the licensee to pay duty on the goods deposited therein and for the due and safe removal of such goods to another warehouse and for the due observance of the terms, conditions and requirements of the Act, these rules and any other rule made hereunder in respect of the same:

Provided that on the revocation of any licence by the Excise Commissioner all such goods warehoused therein shall be removed as the Excise Commissioner directs and no abatement of duty or allowance shall be made in respect of any such goods for deficiency of quantity, strength or quality after due notice of such revocation has been given to the licensee:

Provided further that in the event of death, insolvency or insufficiency of the surety, the Excise Commissioner may, in his discretion, demand a fresh bond; and may, if the bond is with security, demand at any time he considers it fit to do so, additional security.

72. **Receipt of goods at warehouse.**—All goods brought for warehousing shall be produced to the officer-in-charge of the warehouse, if any, or the proper officer, together with the relative transport permit and shall be weighed, gauged and proved, wherever necessary, in his presence and assessed to duty prior to entry into the warehouse and the quantity and description of the goods, the marks and numbers of the packages, the number and date of the permit and the amount of duty leviable thereon shall be noted in the warehouse register in Form R.G.-5. All goods received into the warehouse shall be kept separate from other goods until the receipt account has been taken by the officer-in-charge or the proper officer, as the case may be.

73. **Owner's power to deal with warehoused goods.**—With the sanction of the officer-in-charge or the proper officer, as the case may be, and in accordance with such instructions as the Excise Commissioner may, from time to time, issue in writing in this behalf, any owner of goods lodged in a warehouse may sort, separate, pack and repack the goods and make such alterations therein as may be necessary for the preservation, sale or disposal thereof. After the goods have been so separated and repacked in such manner as may be ordered by the Excise Commissioner, the officer-in-charge or the proper officer, as the case may be, may, at the owner's request, cause or permit any damaged goods remaining after such repacking to be destroyed subject to such limitations as the Excise Commissioner may, from time to time, impose and may remit the duty assessed thereon.

74. **Goods not to be taken out of warehouse except as provided by these rules.**—No goods shall be removed from any warehouse except on payment of duty or for removal to any other warehouse or for export and on presentation of a written application prescribed in rule 81 or in rule 98, as the case may be.

75. **Periods for which goods may remain in warehouse under bond.**—Any goods warehoused may be left in the warehouse in which they are deposited for a period of three years or such extended period as the Excise Commissioner in each case allow. The owner of any such goods remaining in the warehouse shall, before the expiry of the period mentioned above, clear the same for consumption in the State after payment of duty or for removal in bond to another bonded warehouse or for exportation.

76. **Mode of calculating quantity of goods warehoused.**—The quantity of goods contained in any package warehoused may be calculated by

weight, measure, gauge, proof strength, or in such other manner as the Excise Commissioner may direct.

77. **Power to remit duty on warehoused goods lost or destroyed.**—If any goods lodged in a warehouse are lost or destroyed by unavoidable accident, the Excise Commissioner may, remit the duty thereon:

Provided that if any goods are so lost or destroyed, notice thereof shall be given to the officer-in-charge of the warehouse or the proper officer immediately on discovery of such loss or destruction.

78. **Responsibility of the licensee of the warehouse.**—The licensee of the warehouse, in respect of goods lodged therein, shall be responsible for their due reception therein and delivery therefrom and for their safe custody while deposited therein, according to the quantity or weight reported by the officer who has assessed the goods.

79. **Offences with respect to warehousing.**—If the owner of goods warehoused, by himself or by any person in his employ, or by any other person with his connivance commits any of the following offences, namely:—

(a) opens any of the locks or doors of the warehouse, which is required by these rules, or by any general or special order of the Excise Commissioner, to be locked or makes or obtains access into such a warehouse except in the presence of an officer acting in his duty as such; or

(b) after the approval of a warehouse, makes any alteration therein or addition thereto without the previous consent of the Excise Commissioner; or

(c) warehouses goods in, or removes goods from, a warehouse otherwise than as provided by these rules; or

(d) privately removes or conceals any goods either before or after they are warehoused;

he shall be liable to a penalty which may extend to two thousand rupees, and all goods warehoused, removed, or concealed in contravention of this rule shall be liable to confiscation.

80. **Monthly returns.**—Within 7 days after the close of each month, every licensee shall submit to the Excise Commissioner a monthly return showing the quantity of dutiable goods received, the quantity transferred to another warehouse under bond, the quantity removed on payment of duty and such other particulars as the State Government may by general or special order require.

81. **Clearance on payment of duty.**—When the licensee desires to remove goods on payment of duty, he shall make an application in Form A.R.-2, in triplicate, to the officer-in-charge or the proper officer, as the case may be, at least twelve hours before it is intended to remove the goods. The officer shall, thereupon, assess the amount of duty leviable on the goods and on production of evidence that the sum has been paid into a treasury or the sum has been debited to the account-current, as the case may be, shall allow the goods to be cleared.

CHAPTER VI

LICENSING

82. **Procedure for obtaining licence.**—(1) Every person desiring to engage in operations requiring the possession of a licence shall apply in

writing every year for a licence or for renewal thereof to the licensing authority who shall be—

(i) the Excise Commissioner in the case of a bonded manufactory or warehouse;

(ii) in other cases such officer as the State Government may authorise in this behalf.

(2) If any person desires to have more than one kind of licence he shall submit a separate application for every such licence.

(3) Where the applicant has more than one place of business he shall obtain a separate licence in respect of each such place of business.

83. **Form of application.**—(1) Every application for a licence under these rules shall be in such one of the proper Forms of application as may be appropriate to the case, shall clearly describe the premises, if any, in which the applicant intends to conduct his business, and shall be submitted so as to reach the licensing authority at least two months before the proposed date of commencement of the working of the licence. In case of renewal such application shall be submitted at least one month before the commencement of the year for which it is required.

(2) Every such application for grant or renewal of licence shall, where a fee is prescribed in the sub-joined table, be accompanied by a treasury chalan showing payment of such fee:

Provided that where an application for the renewal of licence is not made within the period prescribed by sub-rule (1), it shall be accompanied by an additional fee, payable in the same manner, equivalent to twenty five per cent. of such fee or rupee one, whichever is higher.

TABLE

Serial No.	Purpose for which licence is required	Licence fee payable per annum—Rupees
1	Manufacture of medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotics under bond for payment of duty :	
	(*i*) where consumption of alcohol is less than 850 London Proof gallons per annum;	100
	(*ii*) where consumption of alcohol is 850 London Proof gallons or more per annum	200
2	Manufacture of medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotics purchased at prescribed rates of duty or free of duty :	
	(*i*) where consumption of alcohol is 24 London Proof gallons or less per annum ; .	10
	(*ii*) where consumption of alcohol is more than 24 London Proof gallons but less than 100 London Proof gallons per annum ; .	25

Serial No.	Purpose for which licence is required	Licence fee payable per annum—Rupees
	(*iii*) where consumption of alcohol is 100 London Proof gallons or more per annum	200
3	Manufacture of Ayurvedic Preparations :	
	(*i*) by Ayurvedic practitioners for dispensing for the use of their patients and not for sale to general public	1
	(*ii*) in any other case	25
4	Bonded Warehouse	25

84. **Grant of a licence.**—On receipt of the application, the licensing authority may make such inquiries for verification of the details stated in the application and also such other inquiries as it deems necessary. If the authority is satisfied that the conditions for the grant of the licence applied for have been complied with, it shall grant the applicant an appropriate licence.

85. **Form of licence: limitations.**—(1) Every licence granted or renewed under these rules shall be in such one of the proper Forms of licence as may be appropriate, shall have reference only to the premises, if any, described in the licence, and shall be for a period not exceeding one year but in no case shall such period extend beyond 31st March next following the date of commencement of the licence.

(2) Every licence shall be deemed to have been granted or renewed personally to the licensee and no licence shall be sold or transferred.

(3) Where a licensee sells or transfers his business to another person, the purchaser or the transferee shall obtain a fresh licence under these rules but it shall be granted free of fee for the residue of the period covered by the original licence.

(4) If the holder of a licence wishes to enter into partnership in regard to the business covered by the licence he shall do so after obtaining the previous sanction of the licensing authority and his licence shall thereafter be suitably amended. Where a partnership is entered into, the partner as well as the original holder of the licence shall be bound by the conditions of that licence.

(5) If a partnership is dissolved, every person who was a partner immediately before such dissolution shall send a report of the dissolution to the licensing authority within ten days thereof.

(6) If during the currency of a licence the licensee desires to transfer his business to new premises he shall intimate his intention to the licensing authority at least fifteen days in advance, specifying the address of the new premises, and get his licence suitably amended. The licence shall, thereupon, hold good in respect of the new premises.

86. **Alteration or substitution of licence.**—The licensing authority may, at any time, call for any licence and may amend or alter it or may

tender to the licensee a new licence in accordance with any further conditions which may be prescribed. No correction in the licence shall be valid unless ordered and attested by the licensing authority.

87. **Revocation and suspension of licence.**—(1) Any licence granted under these rules may be revoked or suspended by the licensing authority if the holder, or any person in his employ, is found to have committed a breach of the conditions thereof, or of any of the provisions of the Act or these rules or has been convicted of an offence under section 161, read with section 109 or with section 116 of the Indian Penal Code (45 of 1860):

Provided that such revocation or suspension shall not be made until the holder of the licence has been given a reasonable opportunity of showing cause against the action proposed to be taken.

(2) Every such order shall be in writing and shall specify the reasons for the suspension or revocation and shall be communicated to the licensee.

(3) Where a licence is revoked or suspended under this rule the holder of the licence shall not be entitled to claim from the Central or State Government any compensation or refund of licence fee for such cancellation or suspension.

88. **Refund of licence fee.**—(1) If the licence applied for is refused, the licence fee paid, if any, with the application shall be refunded.

(2) If the applicant surrenders his licence at any time either before the commencement of the licence or during the currency of the licence, he shall forfeit any claim for refund of such licence fee in full or in proportion to the period not availed of.

89. **Licence to be exhibited.**—Every licensee shall exhibit his licence (or a copy thereof, certified by the proper officer) in a conspicuous part of the licensed premises.

90. **Regulation of business of licensee.**—(1) The licensee shall conduct his business under the licence either personally or by an agent authorised in writing by him in this behalf.

(2) The licensed premises and all the goods licensed to be dealt with shall at all times be open to inspection by the Excise Commissioner and any other officer empowered by him in this behalf subject to the provisions of rule 58.

(3) The licensee shall, when so required by the Excise Commissioner or by an officer empowered by him in this behalf, give an explanation in writing regarding any irregularity detected at his licensed premises and shall furnish any information regarding the management of the said premises. He shall answer all questions put to him to the best of his knowledge and belief. He shall also, if so required, allow any officer duly empowered by the Excise Commissioner to take samples of any of the goods he is licensed to deal in for analysis.

(4) The licensee shall provide a visit-book paged and stamped by any officer empowered by the Excise Commissioner in this behalf, in which the visiting officers may record any remarks when inspecting the licensed premises. The licensee shall, on the termination of the period of the licence, deliver up the visit-book, the accounts and the licence to such officer as directed by the licensing authority.

(5) The licensee shall preserve invoices, cash memoranda, permits and other documents relating to the consignments received and dealt with by him for a period of *one* year after the year to which they relate.

91. **Additional rules specially applicable for applying for a licence for working a bonded/non-bonded manufactory.**—In addition to the particulars required in rule 83, a person desiring to obtain a licence to establish a bonded or non-bonded manufactory shall in his application for licence furnish the following particulars:—

(i) the name or names, and the address or addresses of the person or persons applying; if the applicant is a firm, the name and address of every partner of the firm; and if a company, the registered name and address thereof, the names of the Directors, Managers and Managing Agents, and if there is a Managing Director, the name of such Director;

(ii) the amount of capital proposed to be invested in the venture;

(iii) the name of the place, and the site on which the building or buildings housing the bonded or non-bonded manufactory is/are situated or to be constructed;

(iv) the approximate date from which the applicant desires to commence working the manufactory in case the required licence is granted;

(v) the number and full description of the vats, stills and other permanent apparatus and machinery which the applicant wishes to set up or work;

(vi) the maximum quantities in proof gallons of alcohol and alcoholic content in unfinished and finished preparations likely to remain in the manufactory at any one time;

(vii) whether the proposed bonded manufactory will require the services of a whole-time or part-time excise officer;

(viii) the kind and number of each licence under the Drugs Act, 1940 (23 of 1940), held by the applicant; and

(ix) a list of all preparations which the licensee proposes to manufacture in his manufactory showing the percentage or proportion of alcohol in terms of London Proof gallons contained in each such preparation quoting the authority (pharmacopoeia) under which such preparation is proposed to be manufactured.

92. **Plan of the manufactory to accompany the application.**—The applicant shall enclose with the application site and elevation plans of the manufactory building or buildings showing the location of the different rooms therein with doors and windows and also similar plans of the quarters in the case of a bonded manufactory, if the licensee is required to provide quarters for the excise staff to be posted to the bonded manufactory.

93. **In case of a firm certain particulars to accompany the application.**—In the case of a firm, a true copy of the partnership deed and if a company, a list of the Directors and Managers, as certified by the Registrar of Joint Stock Companies, together with copies of Memorandum of Association, Articles of Association and the latest Balance Sheet shall be submitted with the application.

94. **The applicant to be in possession of the requisite licences under the Drugs Act.**—No licence for establishment of a manufactory, or renewal thereof, shall be granted to an applicant unless he holds the requisite licences under the Drugs Act, 1940 (23 of 1940).

95. **Disposal of application for a bonded/non-bonded manufactory by the licensing authority.**—(1) On receipt of an application, licensing authority shall cause such enquiries to be made as it may deem necessary including enquiries into the following:—

(i) the qualifications and previous experience of technical personel engaged in the manufacturing operation;

(ii) the equipment of the bonded and non-bonded manufactory;

(iii) soundness of the applicant's financial position; and

(iv) suitability of the proposed building for the establishment of a manufactory.

(2) If the licensing authority is satisfied that the applicant is a fit party to whom a bonded or non-bonded manufactory licence may be granted it shall sanction the establishment of the proposed manufactory, approve the plans submitted, if they are in order, and direct the applicant to construct or establish, as the case may be, and equip the manufactory as per approved plans. The applicant shall modify the plans in such manner as the licensing authority may direct at any time before or after the approval of the plans. After the completion of construction and equipment of the manufactory, the licensing authority shall cause a verification of the plans; the applicant then shall submit blue prints of the plans, in triplicate, for approval of the licensing authority. One copy of the same shall be retained in the office of the licensing authority, one shall be sent to the officer-in-charge or the local excise officer, as the case may be, for record in his office and one shall be with the licensee.

96. **Security.**—Before granting the licence the licensing authority shall fix the amount of security which the applicant shall be required to give for the due observance of these rules and conditions of his licence.

This security shall be furnished either in cash or in interest-bearing securities, *viz.*, Government Promissory Notes, National Saving Certificate, Post-Office Saving-Bank Pass-Books or Post-Office Cash Certificates or in Fixed Deposit Receipts of the State Bank of India, or any other Bank duly approved by the State Government. This security is liable to be increased or decreased by the licensing authority at any time, should it consider, for any reason, that the amount so fixed is inadequate, excessive or unsuitable.

CHAPTER VII

EXPORT UNDER CLAIM FOR REBATE OF DUTY OR UNDER BOND

97. **Method of export.**—Duty paid goods shall be exported under claim for rebate of duty. Goods under bond for payment of duty shall be sent to the place of export under bond for their due export.

98. **Application to be submitted.**—The exporter shall present to the officer-in-charge or the proper officer, as the case may be, an application in triplicate in Form A.R.-3 if the goods are to be exported by land and in Form A.R.-4 if the goods are to be exported by sea or air or by parcel

post. The officer-in-charge or the proper officer shall send the original to the customs officer or the border examiner or the post master, as the case may be, at the place of export, deliver the duplicate to the consignor and retain the triplicate as office copy. A separate application shall be submitted in respect of each consignment.

99. **Examination of goods prior to despatch.**—(1) Goods under bond:— When goods from a bonded manufactory or warehouse are to be exported, the cases or packages, in which such goods are packed, shall be legibly marked in ink or oil colour (or in such other durable manner as the Excise Commissioner may in any particular case allow), with a progressive number commencing with No. 1 for each year, with the owner's name and special mark, if any, the total quantity of dutiable goods with their alcoholic contents in London Proof gallons, by the officer-in-charge of the bonded manufactory or the proper officer, as the case may be.

(2) Duty paid goods:—The owner of a non-bonded manufactory or a wholesale dealer, who wants to export duty paid goods, shall give 48 hours' notice to the proper officer, for supervising packing of the goods to be exported. The manufacturer or wholesale dealer shall present the entire consignment to be exported to the proper officer. The said officer shall take samples from each kind of dutiable goods to be exported and shall allow the despatch of the goods subject to fulfilling further conditions laid down in sub-rule (3). Thereafter he shall send the samples to the Chemical Examiner for analysis. On receipt of the analysis report of the Chemical Examiner, the proper officer shall enter the alcoholic content in London proof gallons of the goods packed as ascertained by analysis in the duplicate copy of the application which the owner shall present to him before its presentation to the Excise Commissioner for claiming rebate of excise duty as laid down in rule 103:

Provided that the process of determining alcoholic content by chemical analysis shall be dispensed with in the case of goods sent out from a bonded manufactory or warehouse if the owner of such goods chooses to pay the duty on goods to be exported in lieu of entering into a bond for due transport of goods to the place of export and in which case the procedure laid down in sub-rule (1) shall apply.

(3) After verifying the particulars entered in the application, and, in the case of duty paid goods, after satisfying himself that the goods are identifiable as the goods, in respect of which the payment of duty cited in the application was made, the officer-in-charge or the proper officer, as the case may be, shall get the following particulars noted on the body of each package:—

(a) Name and address of the consignee,

(b) Description of the goods,

(c) Total quantity of the goods packed,

(d) Alcoholic content of the goods in London Proof gallons as declared by the manufacturer,

(e) Gross weight of the package,

and shall then seal each package with his official seal in such a manner that the package cannot be tampered with without breaking the seal. The said officer shall endorse all the copies of the application, shall specify the period within which the goods shall be actually exported and return the duplicate to the consignor, who, after despatching the

goods shall enter the number and date of the railway receipt or bill of lading in the duplicate copy and shall communicate these particulars to the proper officer for entry in the other copies.

100. **Manner of export by parcel post.**—After goods intended for export by post have been sealed, the exporter shall present the duplicate application, together with the packet or packets to which it refers, to the postmaster at the office of booking.

101. **Examination at the place of export.**—On arrival at the place of export, the goods shall be presented, together with the duplicate application, to the Customs Collector, Border Examiner, or any officer of customs or land customs duly appointed for the purpose. The consignment shall be carefully examined and check-weighed and if the seals are in tact and the case or the packages correspond with the description given in the application, and the particulars stated in the duplicate application and the original received from the officer at the place of despatch agree in all respects. the Customs Collector, Border Examiner, or any such officer of customs shall allow export and shall then certify on the duplicate application that the goods have been duly exported (citing in the case of exports by sea or air, the shipping bill number and date and other particulars of export) and return it to the exporter.

102. **Further procedure in respect of goods exported by parcel post.**—Where the goods are exported by post, the postmaster of the post office of final despatch from India shall certify on the duplicate application that the goods covered by the application have been duly exported out of India and shall return it, through the postmaster at the post office of booking, to the exporter. The original application shall be returned to the officer-in-charge or the proper officer with the certificate of export.

103. **Presentation of claim for rebate.**—In order to obtain payment of the rebate, the exporter shall produce to the Excise Commissioner from whose jurisdiction the goods were despatched, the duplicate application bearing the certificate of the officer who examined the goods at the port or post office of export or the frontier, as the case may be. If the Excise Commissioner is satisfied from comparison of the duplicate application with the original received from such certifying officer, that the claim is in order, he shall sanction the rebate:

Provided such claims for rebate of duty shall be made within one month from the date of issue of the certificate of the officer who examined the goods at the port or post office of export or the frontier, as the case may be:

Provided further that the Excise Commissioner may in his discretion extend the period within which such claims for rebate shall be made.

CHAPTER VIII

INTER-STATE MOVEMENT OF MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, INDIAN HEMP AND OTHER NARCOTIC DRUGS AND NARCOTICS

104. **Mode of Inter-State movement.**—Dutiable goods manufactured under bond or stored in a bonded warehouse, unless exempted from payment of duty under rules 7 & 8, shall move from one State to another under bond provided that the goods are rewarehoused in a bonded warehouse in the State of destination. In this case the goods shall be cleared on payment of duty to the credit of the State of destination.

Movement from one bonded warehouse to another bonded warehouse

105. **Bond for due arrival and rewarehousing.**—(1) When warehoused goods are to be removed from one warehouse to another, the consignor or the consignee of the goods shall, before the goods are removed, enter into a bond in Form B-4 with such surety or sufficient security as the Excise Commissioner may prescribe, for a sum equal, at least, to double the duty chargeable on such goods for the due arrival and re-warehousing thereof at the warehouse of destination within such time as the officer-in-charge of the warehouse of removal directs. Such bond shall be furnished to the officer-in-charge of the warehouse of removal, or of the warehouse of destination according as the bond is executed by the consignor or the consignee.

(2) Such bond shall not be discharged until such goods are produced to the officer at the warehouse of destination and are duly re-warehoused or are otherwise accounted for to the satisfaction of the State excise officer having jurisdiction over the executor of the bond, nor until the full duty due upon any deficiency on such goods not so accounted for has been paid.

(3) For purposes of such a discharge, if the bond has been furnished by the consignor, an essential condition shall be the prior receipt by the officer-in-charge of the warehouse of removal, of the duplicate application from the officer-in-charge of the warehouse of destination with his re-warehousing certificate recorded therein as hereinafter provided.

106. **Remover may enter into a general bond.**—The Excise Commissioner may permit any person, to remove warehoused goods from one warehouse to another, by entering into a general bond in Form B-4, with such surety or sufficient security in such amount and under such condition, as the Excise Commissioner approves for the removal, from time to time, of any goods from one warehouse to another and for the due arrival and re-warehousing thereof at the warehouse of destination within such time as the officer-in-charge of the warehouse of removal directs:

Provided that in the event of death, insolvency or insufficiency of the surety, or where the amount of bond is inadequate the Excise Commissioner may, in his discretion, demand a fresh bond and may, if the bond is with security, demand at any time he considers fit to do so, additional security.

107. **Procedure in respect of goods removed from one warehouse to another.**—(1) The application for removal of goods from one warehouse to another shall be presented by the consignor in triplicate to the officer-in-charge of the warehouse of removal at least 24 hours before the intended removal together with such other information as the Excise Commissioner may, by general or special rules or order require.

(2) Such officer shall then take account of the goods, and after completing the removal certificate on all the copies of the application, shall send the duplicate to the officer-in-charge of the warehouse of destination, and hand over the triplicate to the consignor for despatch to the consignee. He shall also deliver to the consignor a transport permit.

(3) On arrival of the goods at the warehouse of destination, the consignee shall present them together with the triplicate application and the transport permit to the officer-in-charge of such warehouse, who shall, after taking account of the goods, complete the re-warehousing certificate

on the duplicate and the triplicate application and return the duplicate to the officer-in-charge of the warehouse of removal, and the triplicate to the consignee for despatch to the consignor.

(4) The consignor shall present the triplicate application duly endorsed with such certificate to the officer-in-charge of the warehouse of removal within 90 days of the date of issue of the transport permit.

108. **Failure to present triplicate application.**—(1) If the consignor fails to present the triplicate application to the officer-in-charge of the warehouse of removal in the manner laid down above, and the duplicate application endorsed with the re-warehousing certificate has also not been received by such officer from the officer-in-charge of the warehouse of destination, the consignor shall, upon a written demand being made by the former officer, pay the duty leviable on such goods within 10 days of the notice of demand, and if the duty is not so paid, he shall not be permitted to make fresh removals of any warehoused goods from one warehouse to another, until the duty is paid or until the triplicate application is so presented or the duplicate application is so received.

(2) Where such duty has been paid, it shall be refunded to the consignor, either on his presentation of his triplicate application to, or on the receipt of the duplicate application by the officer at the warehouse of removal, duly endorsed as provided above, with a certificate by the officer-in-charge of the warehouse of destination that the goods covered by the application have been satisfactorily rewarehoused.

109. **Procedure on failure to pay duty.**—(1) If the owner fails to pay any sum demanded under any of the preceding rules, the officer authorised in this behalf by the State Government may forthwith either proceed upon the bond executed by the owner of such goods, or cause such portion as he thinks fit of such goods (if any) in the warehouse, on account of which the money is due, to be detained with a view to recovering the demand; and if the demand is not discharged within 10 days from the date of such detention, due notice thereof being given to the owner, the goods so detained may be sold by public auction duly advertised in the official Gazette, or in such other manner as the Excise Commissioner may, in any particular case direct.

(2) The net proceeds of the sales of any goods so detained shall be adjusted against the amount due under the bond and the effect of such adjustment shall be recorded and if there is any surplus remaining after such adjustment, the surplus shall be paid to the owner of the goods:

Provided that application for the payment of such surplus is made within six months from the date of sale unless the period is extended by the Excise Commissioner on sufficient cause being shown.

CHAPTER IX

ENTRY, SEARCH, SEIZURE AND INVESTIGATION

110. **Authorised officers to have free access to premises, equipment, stocks and accounts of dealers in dutiable goods.**—Any officer authorised in writing by the Excise Commissioner in this behalf, shall have free access at all reasonable times to any premises licensed under these rules and to any place where dutiable goods are manufactured, stored or kept

for sale, and may, with or without notice to the owner, inspect the building, the plant, the machinery, the stocks and the accounts, and may at any time check the records made of the goods stocked in, or removed from the manufactory, warehouse or place of their transfer within a manufactory to that part of the premises, if any, in which they are to be used for the manufacture of any other commodity, whether for the purpose of testing the accuracy of any return submitted under these rules, or of informing himself as to any particulars regarding which information is required for the purpose of the Act or these rules.

111. **Penalty for obstruction or for giving false or misleading information.**—If any person by himself or by any person in his employ—

(i) voluntarily obstructs or offers any resistance to or impedes, or otherwise interfers with; or

(ii) wilfully gives false or misleading information to the officer duly appointed under rule 110, who is acting in accordance with his duty thereunder;

such person shall be liable to a penalty which may extend to five hundred rupees.

112. **Power to detain person and examine goods.**—Any Excise officer duly empowered by the State Government may stop and detain any person found carrying or removing any dutiable goods for the transport of which a permit or other transport document is required by these rules, and may examine the goods and may require the production of a permit or other document authorising the removal thereof. If a permit or other prescribed document is produced agreeing with the goods in all respects, the officer may endorse thereon the time and place of his examination thereof.

113. **Power to stop, enter and search.**—Any excise officer not below the rank of a Sub-Inspector of excise may stop and search any vessel, car or other means of conveyance for dutiable goods, and enter and search at any time by day or by night any land, building, any enclosed place, premises, vessel, conveyance or other place upon or in which he has reason to believe that dutiable goods are stored, manufactured or carried on in contravention of the provisions of the Act or these rules, and in case of resistance break open any door and remove any other obstacle to his entry, open and search into such land, building and closed places, premises, vessel, conveyance or other place.

114. **Seizure.**—Any excise officer not below the rank of a Sub-Inspector of excise may seize and remove or detain any goods in respect of which, it appears to him, the duty should have been, but has not been, levied, or that contravention of the provisions of the Act or these rules has occurred. He may also seize and remove or detain any receptacle, packages or coverings, in which such goods or articles are contained, and animals, vehicles, vessels or other conveyances used in carrying such goods or articles and any implements and machinery used in the manufacture of such goods.

115. **Power to require access to place, vessel or conveyance for inspection or examination of goods.**—Any officer not below the rank of a Sub-Inspector of excise may require any person who has the immediate possession, control or use of any land, building, enclosed place, premises, vessel, conveyance or other place which he desires to search under these rules, or of any dutiable goods, stored, manufactured or carried thereupon or therein, to open or allow access to inspect or examine such place or conveyance or to open, unload, unpack or allow the inspection or examination of such articles.

116. **Police to take charge of articles seized.**—All Officers in charge of police stations shall take charge of and keep in safe custody, pending the orders of the Magistrate or of the adjudicating excise officer, all things seized under the Act or these rules which may be delivered to them, and shall allow any officer who may accompany such goods to the police station or who may be deputed for the purpose by his superior officer, to affix his seal to such things or to take samples of and from them. All samples so taken shall also be sealed with the seal of the officer-in-charge of the police station.

117. **Summons and notices: manner of service.**—(1) Any excise officer not below the rank of a Sub-Inspector of excise may summon any person whose attendance he considers necessary either to give evidence or to produce documents or any other things, in any enquiry which such officer is making for any of the purposes of the Act or the rules.

(2) Every summon or notice issued under the Act or the rules shall be in writing, in duplicate, and shall state the purpose for which it is issued, and shall be signed by the officer issuing it, and shall also bear his official seal, if he has any; and shall be served by tendering a copy of it to the person summoned, or, if he cannot be found, by affixing a copy of it to some conspicuous part of the house in which he is known to have last resided, or carried on business or personally worked for gain.

118. **Service of notice: notice not void for error.**—No notice shall be deemed void on account of an error in the name or designation of any person referred to therein, unless such error has produced a material misconception of the intended intimation.

119. **Disposal of things seized.**—(1) The owner or person having the charge of any animal seized and detained shall provide from day to day for its keep while detained, and, if he fails to do so, such animal may be sold by public auction, and the expenses (if any) incurred on account of it defrayed from the proceeds of the sale.

(2) When anything is seized and an order for its release is subsequently passed and owner does not, within a period of one month, appear to claim such thing and tender the duties, penalties and charge (if any) due in respect thereof, it may be sold by public auction; and such duties, penalties, and charges will be defrayed from the proceeds of the sale.

(3) Surplus proceeds of a sale under these rules shall, if not claimed by the owner of the things seized within a period of three months from the date of such sale be forfeited, to the collecting Government.

120. **Prosecutions.**—No prosecution under the Act shall be instituted except by an excise officer not below the rank of a Sub-Inspector of excise.

121. **Arrests.**—Any excise officer not below the rank of a Sub-Inspector of excise may arrest any person whom he has reason to believe to be liable to punishment under the Act or any person who, on demand by him refuses to give his name and residence, or who gives his name and address which such officer has reason to believe to be false.

122. **Provisions of arrests and seizures to be in conformity with the Act.**—All arrests and seizures made under these rules shall be in conformity with the provisions of the Act and these rules.

CHAPTER X

Penalties, confiscations and appeals

123. **Power of adjudication of confiscation and penalty.**—(1) Whereby these rules anything is liable to confiscation or any person is liable to penalty such confiscation or penalty shall be adjudged by the Excise Commissioner.

(2) The State Government may confer on any excise officer the power to adjudge confiscation or penalty and may prescribe the limit within which such power may be exercised.

124. **General penalty.**—A breach of these rules shall, where no other penalty is provided herein, be punishable with a penalty which may extend to one thousand rupees and with confiscation of the goods in respect of which such breach is committed.

125. **Composition of offences.**—The Excise Commissioner, or any excise officer specially empowered by him in this behalf, may accept from any person whose property is liable to confiscation under the Act or these rules or who is reasonably suspected of having committed an offence under the Act a sum of money not exceeding two thousand rupees in lieu of confiscation of goods or of punishment for breach of any provision of the Act or of the rules.

126. **Confiscations.**—(1) When any goods or articles are liable to confiscation for breach of any of the provisions of the Act or these rules, any alcohol, drugs or materials by means of which the breach has been committed and of any receptacle, packages or coverings in which such goods or articles are contained and the animals, vehicles, vessels or other conveyances used in carrying such goods or articles and any implements or machinery used in the manufacture of such goods shall be liable to confiscation.

(2) When anything is confiscated under these rules, such thing shall thereupon vest in the collecting Government.

(3) The officer adjudging confiscation shall take and hold possession of the things confiscated, and every officer of Police, on the requisition of such officer, shall assist him in taking and holding such possession.

127. **Appeals.**—(i) An appeal against an order of an officer other than an Excise Commissioner made in exercise of the powers conferred on him by the Act or these rules shall lie to the Excise Commissioner of the State concerned:

Provided that an appeal against an order passed by the Excise Commissioner shall lie to the State Government:

Provided further that if, between the date of the order or decision appealed against and the date of the hearing of the appeal, the officer who passed the order or decision is promoted to be the officer to hear such appeal, such appeal shall be heard by an officer superior in rank to such officer.

(ii) Every appeal under this rule should be filed within three months of the date of the decision or order appealed against. An order passed in appeal under this rule shall, subject to the power of revision conferred by rule 129, be final.

128. **Revision petitions.**—The Central Government, may on the application of any person aggrieved by any decision or order passed under the Act or these rules, and from which no appeal lies, reverse or modify such decision or order.

129. **Appeals and applications for revision to be accompanied by copy of decision or order appealed against.**—Every appeal or application for revision shall be accompanied by a copy of the decision or order by which the appellant or applicant, as the case may be, is aggrieved.

CHAPTER XI

MISCELLANEOUS

130. **Excise Commissioner may require a fresh declaration.**—If the Excise Commissioner at any time requires a new declaration to be made in any case, he shall cause a written notice, addressed to the person who signed the existing declaration, to be delivered at the declared premises, and at the expiration of 14 days from the delivery of the notice the existing declaration shall, without prejudice to any liability incurred, be void and the licence granted to the owner in respect of the premises shall be suspended.

131. **Stocks of dutiable goods to be stored in an orderly manner.**—(i) All dutiable goods stored in the premises of a person licensed under Chapter VI of these rules or in a private warehouse, whether without or after payment of duty, shall be stacked in an orderly manner, so as to permit of actual counting and, if the Excise Commissioner so required, packages containing goods of the same kind and with the same quality in each shall be kept together in separate lots and the goods shall be arranged in separate rows each row containing the same number of package of uniform size of volume or strength. The Excise Commissioner may also require the licensed person or keeper of the warehouse, to maintain stock cards in respect of the separate lots and to leave an accessible passage free of packages in the middle of the warehouse or other place of storage and a similar passage along the walls of such warehouse or other place of storage at right angles to the aforesaid passage, so as to facilitate counting, and may require that each separate lot or consignment shall be clearly marked with the number and date of the document under which the goods were admitted to the place of storage, the number of the relevant record in stock card, account or warehouse register and such other identifying particulars as he may direct.

(ii) Breach of this shall be punishable with a penalty which may extend to one thousand rupees.

132. **Account of stock of goods in a manufactory or warehouse to be taken and balance to be struck.**—As often as the Excise Commissioner may deem it necessary or proper, and at least once in every year, the stock of dutiable goods remaining in a manufactory or warehouse or store-room licensed or approved for the storage of such goods shall be counted, weighed, measured, proved, gauged or otherwise ascertained in the presence of the proper officer or the officer-in-charge, as the case may be, and if the quantity so ascertained is less than the quantity which ought to be found in such premises, (after taking into account receipts and deliveries, and making such allowance for wastage by evaporation or other natural causes, as the proper officer or the officer-in-charge, as the case may be, may consider reasonable, and as may be in accordance

with any order issued by the State Government) the owner of such goods shall, unless the deficiency be accounted for to the satisfaction of such officer, be liable to pay the duty leviable on such deficiency; and shall also be liable to a penalty which may extend to ten times the duty chargeable on such goods as are found deficient or a sum of Rs. 2,000 whichever is less.

133. **Restriction of removal of goods.**—Dutiable goods shall not be delivered from a bonded manufactory or a bonded warehouse licensed under these rules before six O'clock in the forenoon or after six O'clock in the afternoon, nor at any hour on Sundays and closed holidays, except with the permission of the Excise Commissioner and under such conditions, as the Commissioner may by general or special order, direct.

134. **Licensees' liability for removal of goods by any person.**—If any dutiable goods are, in contravention of any condition prescribed in these rules, removed by any person from the place where they are manufactured or warehoused, the manufacturer or the licensee or keeper of the warehouse shall be held responsible for such removal, and shall be liable to be dealt with according to the provisions of the Act or the rules as if he had removed the goods himself.

135. **How registers and stock accounts to be maintained.**—(1) Where any person is required by these rules to maintain any register or a stock account in respect of goods manufactured or stored by him, he shall—

(i) at the time of making any entry, insert the date when the entry is made;

(ii) correctly keep such account or register in the manner required, and shall not cancel, obliterate, or alter any entry therein, except for correction of any errors, with the sanction and in the presence of the proper officer or the officer-in-charge, as the case may be, and shall not make any entry therein which is untrue in any particular;

(iii) keep the account or register at all times ready for the inspection of the excise officers, and shall permit any such officer to inspect it and make any such minute therein or any extract therefrom, as the officer thinks fit, and shall, at any time, if demanded, send that minute or extract to that officer.

(2) Any person who fails to enter the required particulars within the time prescribed in the relevant rules, or who fails to keep such account or register, as the case may be, or to deliver it up to the excise officer on demand or who obstructs or hinders such officer in making any minute therein or extract therefrom, or conveys away or conceals it, or destroys or tears out any leaf therefrom, or makes any false entry therein or fraudulently alters any entry therein, shall be liable to a penalty which may extend to two thousand rupees and all the goods of which due entry has not been made in such account or register shall be liable to confiscation.

136. **Provision and maintenance of weighing and measuring apparatus.**—(1) Every person licensed to deal in dutiable goods shall render all necessary assistance to excise officers in taking account of such goods in his possession, and shall, where so required by the Excise Commissioner by written order, provide sufficient and just scales and weights, or a correct weighing machine, capable of weighing the largest and smallest package of such goods which may be packed on his premises, and, where

necessary, a set of standard measures and instruments for the purpose of weighing, measuring, gauging, proving and taking an account of the goods in his warehouse, stock or possession, and of any vessels used for the purpose of containing any such goods.

(2) The weights, measures, and gauging and proving instruments shall be of the denominations as may be specified by the Excise Commissioner by general or special order.

(3) The dealer shall maintain and keep the scales, weights, measures, and gauging and proving instruments in such proper and convenient place in his manufactory, warehouse, or other premises as the proper officer or the officer-in-charge approves, so that they shall be at all times ready for the use of officers.

(4) The dealer shall permit every officer specified in sub-rule (1) to use the scales, weights, measures, and gauging and proving instruments for the purpose aforesaid and shall, with his servants and workmen whenever required by such officer, weigh or measure, or assist him in weighing, measuring and gauging, as he requires, and in taking account of any such goods as aforesaid.

(5) For any refusal or neglect on the part of a licensee to comply with any of the provisions of this rule, he shall be liable to a penalty which may extend to one thousand rupees.

137. **Provision and maintenance of locks.**—(1) Where any warehouse, room, place, vessel, or fitting belonging to any person licensed to deal in dutiable goods is by these rules, or by any general or special order of the Excise Commissioner, directed to be secured or locked, the licensee shall, to the satisfaction of the proper officer or the officer-in-charge, as the case may be, provide, affix, repair and renew all fastenings requisite for the purpose of enabling officers to affix locks thereto or otherwise to secure them.

(2) If the licensee or warehouse-keeper fails so to do, the proper officer may provide, affix, repair, or renew the fastenings, and the expense thereof shall be paid on demand by the licensee or warehouse-keeper, as the case may be.

(3) All requisite excise ticket locks or keys shall be provided by the collecting Government.

(4) If any licensee or warehouse-keeper fails on demand to pay the expense of providing, affixing, repairing or renewing fastenings, as prescribed in sub-rule (2), or if any licensee or warehouse-keeper, or his servant or workmen, wilfully destroys or damages any such fastening, or any lock-label, or improperly obtains access into any warehouse, room, place, vessel, or fitting, or has any fastening, vessel or fitting so constructed that the security intended to be obtained by any lock or fastening may be defeated, the licensee or warehouse-keeper shall be liable to a penalty which may extend to two thousand rupees.

138. **Goods, plant and machinery chargeable with duty not paid.**—When the duty leviable on any goods is owing from or by any person carrying on trade or business, whether as a manufacturer or as dealer in such goods, all dutiable goods, and all materials and preparations from which any such goods are made, and all plant, machinery, vessels, utensils, implements, and articles for making or manufacturing any such goods, or preparing any materials, or by which the trade or business is carried on,

in the custody or possession of the person carrying on such trade or business, or in the custody or possession of any agent or other person in trust for or for the use of the person carrying on such trade or business, may be detained for the purpose of exacting such duty; and any officer duly authorised by general or special order of the Excise Commissioner may detain such goods, materials, preparations, plant, machinery, vessels, utensils and articles until such duties or any sums recoverable in lieu thereof are paid or recovered; and such direction shall have effect notwithstanding any change in the ownership of the trade or business.

139. **Dutiable goods not to be sold except in prescribed containers bearing a label.**—If any dutiable goods are found in the possession of any dealer in or retailer of such goods, not being wrapped or labelled as hereinbefore prescribed or of which the wrapper or label is out or torn, or the wrapper or other container bears any other mark or appearance of having been opened or tampered with, such goods shall be liable to confiscation and such dealer or retailer shall be liable to a penalty which may extend to one thousand rupees.

140. **Officer not to disclose information learned in his official capacity.**—If any officer except in the discharge in good faith of his duty as such officer, discloses any particulars learned by him in his official capacity in respect of any goods, he shall be liable to a penalty not exceeding one thousand rupees.

141. **Provision of lodgings for the excise staff posted to the bonded manufactory or warehouse.**—The licensee of a bonded manufactory or warehouse shall, where so required by the Excise Commissioner, provide the officer and the staff posted to the manufactory or bonded warehouse with suitable lodgings conveniently situated to the factory or bonded warehouse premises at a rent not exceeding 10 per cent. of the pay of each officer so accommodated. If for any reason the licensee is not able to provide such accommodation he shall provide suitable accommodation to the satisfaction of the Excise Commissioner near the manufactory or bonded warehouse recovering only 10 per cent. of the pay of the occupant.

[*Explanation*:—The expression "pay" shall not be deemed to include dearness allowance and other allowances.]

142. **Power to issue supplementary instructions.**—The Excise Commissioner may issue written instructions providing for any supplemental matters arising out of these rules.

143. **Cancellation of former rules, orders and notifications.**—All rules made under any law corresponding to this Act in force in any State are hereby repealed except as respects things done or omitted to be done before such repeal, and every license granted under any such rules shall be deemed to have been granted in accordance with the provisions of these rules.

SCHEDULE

LIST OF MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL WHICH ARE CAPABLE OF BEING CONSUMED AS ORDINARY ALCOHOLIC BEVERAGES

Pharmacopoeial Preparations

ALCOHOLS :

Alcohol Dehydratum B.P.

AQUAS :

Aqua Camphorae Concentrata B.P.C.
,, Caryophilli Conc. B.P.C.
,, Cari Concentrata B.P.C.
,, Chloroformi Concentrata B.P.C.
,, Cinnamomi Concentrata B.P.
,, Mellis. B.P.C.
,, Pimentae Concentrata B.P.C.
,, Rosae Concentrata B.P.C.

ELIXIRS :

Elixir Anisi B.P.C.
,, Aromaticum B.P.C.
,, Aurantii Amari N.F.VI.
,, Papaini B.P.C.
,, Pepsini B.P.C.
,, Simplex B.P.C.

EXTRACTS :

Extractum Agroyri Liquidum B.P.
,, Cocillanae Liquidum B.P.C.
,, Exphoribiae Liquidum B.P.C.
,, Kavae Liquidum B.P.
,, Kolae Liquidum B.P.C.
,, Malti Liquidum B.P.C.
Glycerinum Croci B.P.C.

INFUSIONS :

Infusum Carophilli Concentratum B.P.
" Rosae Acidum Concentratum B.P.C.
" Scopari Conc. B.P.C.

LIQUORS :

Liq. Ethyl Nitritis B.P.
Liq. Ethyl Nitritis Conc. B.P.
Liquor Cocci. B.P.C.

LOTIONS :

Lotion Evaporans B.P.C.

SPIRITS :

Spiritus Aetheris B.P.
" Aetheris Compositus B.P.C.
" Aetheris Nitrosi B.P.
" Ammoniae Fetidus B.P.
" Ammoniae Aromaticus B.P.
" Amygdalae Amarae B.P.C.
" Anisi B.P.C.
" Armoraciae Compositus B.P.
" Aurantii Compositus B.P.C.
" Cassia I.P.L.
" Cajuputi B.P.
" Camphorae B.P.
" Chloroformi B.P.C.
" Cinnamomi B.P.C.
" Cloniensis B.P.C.
" Juniperi B.P.C.
" Lavandulae B.P.C.
" Lavandulae Compositus B.P.C.
" Menthae Piperitae B.P.C.
" Pulegii B.P.C.
" Rosamarini B.P.C.
" Succus Limonis B.P.C.

SYRUPS :

Syrupus Aromaticus B.P.C.
„ Chloralis B.P.C.
„ Limonis B.P.
„ Zingiberis B.P.

TINCTURES :

Tinctura Absinthii B.P.C.
„ Aurantii B.P.C.
„ Aurantii Conc. B.P.C.
„ Avena B.P.C.
„ Boldo B.P.C.
„ Cardamomi Aromatica B.P.C.
„ Cardamomi Composita I.P.L.
„ Cardamomi Composita B.P.C.
„ Cascarillae B.P.C.
„ Cinnamomi B.P.C.
„ Cocci B.P.C.
„ Coto B.P.C.
„ Croci B.P.C.
„ Cubabae B.P.
„ Gulancha I.P.L.
„ Hamamelidis B.P.C.
„ Koloe B.P.C.
„ Kramarise B.P.C.
„ Limonis B.P.C.
„ Limonis Concentrata. B.P.C.
„ Lupuli B.P.C.
„ Oliveri Cortici B.P.
„ Tolutana B.P.
„ Valerianae Simplex B.P.C.
„ Vinum Aurantii B.P.C.
„ Vinum Xercum (Sherry Wine) B.P.C.
„ Zingib Fort B.P.
„ Zingiberis Mitis B.P.

Non-Pharmacopoeial Preparations

MEDICINAL PREPARATIONS :

Acetum Odoratum.
,, Lavendulae.
,, Rosae.
Amrit.
Apetone.
Aqua Anethi.
,, Anisi
,, Aromaticum.
,, Aurantii Amaris.
,, Cardamomi Co.
,, Elixir Simplex.
,, Hollis.
,, Juniperi Concentrata.
,, Lavandulae.
Asaplros.
Asavine.
Asok Cordial.
Asoks Eletris.
Aswan.
B.C. Min. Elixir.
B. I. Elixir B-Complex.
Bi Vita B.
Caricapeptol.
Cinocainis.
Draksharishtha.
Drakshasava.
Elixir Amygdale Co.
Elixir Cardamomi Co.
Elixir Melagdine.
Elixir Valerian Bromi.
Elixir Valerine Compound.
Energon.
Essence Amygdalae Co.

Essence Amygdalae.
,, Anethi.
,, Anisi.
,, Aromatica.
,, Aurantii.
,, Capsici.
,, Cardamomi.
,, Cardamomi Co.
,, Caryophylli.
,, Crinalis.
,, Mint.
,, Myristicae.
,, Rosemarini.
,, Shatwari.
,, Zingiberis.
,, Menthae Pip.
,, Limonis.

Extractum Absinthii Liq.
,, Aurantii Amar Liq.

Ext. Kamala Liq.
Extract Rosae Liq.
Extractum Zingiberis.
Ext. Shatwari Liq.
Glycerium Aurantii.
Glycolactophos.
Haemodrakshomalt.
Hall's Wine.
Hapatina.
Infusum Limonis.
Kalpak.
Ladcovine.
Lecivin.
Liquid Extract of Ashwagandha " Ashwin ".
Liquor Aurantii Pro. Syrup.
Liquor Croci.

Liquor Limonis Pro. Syrup.

Lilly Tonic.

Lotio Ros.

Maltona.

Meclovine.

Mrita Sanjibani Sura.
Mustee Tonic.

Nervobrin.

Neurolecithin.

Rakto-Phospho-Malt.

Sarsa Hemtinic.

Sedatin.

Sheritone.

Sinatone.

Siotone.

Soma Tonic.

Spiritus Absinthii.

,, Anethii.

,, Aromaticus.

,, Aurantii.

,, Caramomi Compositus

,, Cardamom.

,, Carui.

,, Coriandri.

,, Cumini.

,, Limonis.

,, Menthae Virid.

,, Pimentae.

,, Pudinae.

,, Rosae.

Succus Cucumis.

Cucus Mori.

Super Neoevel.

Syrupus Cinnamomi.

Tinctura Avena B.P.C.

,, Card Co. Extra.

Tinctura Cardamomi.
,, Carui.
,, Coriandri.
,, Cumini Alba.
,, Cumini Nigra.
,, Caryophylli.
,, Gentianae.
,, Kamala.
,, Levandulae.
,, Limonis Cortex.
,, Manthae piperiatae.
,, Orris Root.
,, Persionis Co.
,, Santali Citrini.
,, Santali Rubri.
,, Sumbul.
,, Tinospora.
,, Vanilla.
,, Tinctura Vindla.
Tonocarmin.
Vinkola.
Vinolecithin.
Vino-Malt.
Vino-Pepsol.
Vinosan.
Vinovita.
Vinter Forte.
Vintex.
Vinum Absinthii.
Vitafan.
Vitaphol.

MEDICATED WINES :

Abodzin Tonic Wine.
Arond (Vin).
A. B. Medicated Tonic Wine.

B. F. X. Beef, Malt, Iron Wine Tonic.

Baldo (Vin de).

Ballantine Ideal Tonic.

Basic Wine.

Beef and Iron Wine (Bico).

Beef and Iron Wine with quinine.

Beef and Iron Wine, Peptonised.

Bravis (Vin de).

Brunnet (Vin de)

Cap Corse Au Quinquine (Vin du).

Carmavin Tonic Wine.

Carnevena.

Centauree Quina Wine.

Chintanti Medicinale (Vin).

Coco Burgandy Wine.

Coca Malga Tonic Wine.

Coca (Vin de) (Bolovian).

Coca Wine.

Coca Wine Karazona Food and Tonic.

Coca Wine, Medium.

Coca Wine, Port.

Coca Wine, Tonic.

Cod Liver Oil with Pentonate of Iron (Stearns' Tonic Wine).

Defreshe (Vin de);

Desiles (Vin).

Desiles Regenerating Cordial (Vin).

Busart (Vin de).

Ferro China Bisieri.

Haemoglobin (Vin).

Tonic Wine.

Health Junora Wine of.

Irvin's Aromatic Tonic Quinine Wine.

Jerey Quina (invoiced as sherry Quina).

Jonora (a medicated wine).

Karn Wine.

Karazona Wine.

Kenal Tonique (Vin de). (Stimulant appetisant).

Kola Cardinette.

Kollox Wine.

Koto Grand Vin Ultra Tonique.

Lavoix (Vine de).

Malt Extract with Pancreatine and Pepsine.

Malt Extract with Wine.

Maltine Wine.

Maltine wine with Coca Wine.

Maltine wine with Pepsine and Pancreatine.

Medixinal Susswein.

Milo-Vin, Liebig's Extract of Meat and Malt Wine.

Mitsuwa Quina Iran Wine.

Mush Kun Tonic.

Neoferrum.

Nos Wine.

Nucite Tonic Wine.

Orange Quinine Tonic.

Orange Quinine Wine.

Oud's Tonic Wine.

Oyo Quina-Iron Wine.

Pancreatine Wine.

Pepsine (Vinum).

Pepsine Wine, Bidigestive.

Pepsine Wine (Pure).

Peptone (Vine).

Peptone (Vine de).

Phosphoglycerate of Lime Wine.

Phosphoglycerate Chusk.

Quina Laroche.

Quin-Quina Dubonnet.

Quin St. Raphel.

Quinine Wine.

Radivin Tonic Wine.

Rubusto Tonic Wine.

Sanguis (Vin) Wine for the blood.
St. Lehon (Vin de).
Sedna Tonic Empire Wine.
Serravallo's Tonic Wine (Vin de.)
China Ferruginose (Bark and Iron.)
Sherry Kina.
Stearns Tonic Wine.
Tonic Aperatif Wine.
Tonic Wine.
Tonique de Bagnole (Vin).
Tonique Maridala Gocadu (Vin).
Tonique Mariani (Vin.)
Tonique Mazzor (Vin.)
Tonique Wine.
Tutovin (Trivinum) Nerve Tonic.
Vana Tonic Wine.
Vibrona Tonic Wine.
Vinitoe (Tonic wine).
Vinotone.
Vitae (Vin) (Tonic wine).
Vita wine (vitalizing and Radio).
Wahoo Wine.
Vincarnis.
Active Tonic Win

TOILET PREPARATIONS :

Eau-de-Colonge.
Eau-de-Portugal.
Lavender Water.
Essence of Lavandulae.
Essence Moschi.
Essence Rosae Dulcis.
Santal Flay.

APPENDIX

List of Forms

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M. & T. P. Series No. 1.

FORM A. L.-1

Application for licence to manufacture goods liable to duty of excise under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955.

(IN BOND/OUTSIDE BOND)

(Rules 83 and 91)

(Delete the letters and words not applicable.)

*To

The Excise Commissioner..................State.

The Collector..........................District.

SIR,

I/We........................residing at....................taluk ....district.....................request that $\frac{\text{I/We may be granted}}{\text{the accompanying}}$ licence to manufacture $\frac{\text{during}}{\text{may be renewed for}}$ the year ending the 31st March 19

2. I/We hereby declare particulars (in the table overleaf) of the manufactory and the premises where $\frac{\text{I/We carry}}{\text{intended to carry}}$ on business for the manufacture of such goods.

3. I/We agree to abide by the terms and conditions of the licence which may be granted/renewed.

4. I/We have enclosed a chalan for payment of the licence fee of rupees.

5. I/We have enclosed the site and elevation plans of the manufactory building(s), and also similar plans for the quarters of the excise Staff, together with relevent records.

6. I/We hereby declare that no excise licence previously held by me/us has been revoked or suspended or has failed to be renewed owing to a breach of the Act and/or rules governing the grant of such licence.

7. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

Place.

Date. Signature(s) of the applicant(s).

*The licensing Authority.

TABLE

1. Name or names and the address or addresses of the person or persons applying ; if the applicant is a firm, the name and address of every partner of the firm ; and if a company, the registered name and address thereof, the names of the Directors, Managers and Managing Agents, and if there is a Managing Director, the name of such Director ;

2. The amount of capital proposed to be invested in the venture ;

3. The name of the place and the site on which the building or buildings housing the manufactory is/are situated or to be constructed ;

   in case of renewal of licence, the following particulars, with distinguishing letter or number or letter and number of each, to be furnished—

   (*i*) brief description (with boundaries) of the premises ;

   (*ii*) description of each main division or sub-division of the manufactory ;

   (*iii*) Spirit Store ;

   (*iv*) Laboratory ;

   (*v*) Finished Store ;

4. Approximate date from which the applicant desires to commence the manufactory ;

5. The number and full description of the vats, stills and other permanent apparatus and machinery which the applicant wishes to set up or work, or already set up (giving distinguishing letter or number or letter and number of each) ;

6. The maximum quantities in London proof gallons of plain spirit and spirit content in unfinished and finished preparations *likely to remain/that remained* in the manufactory at any one time ;

7. The amount in cash or Government. Promissory Notes which the applicant is prepared to furnish for the due performance of the conditions on which the licence may be granted ;

8. (*i*) Whether the proposed bonded manufactory will require the services of a whole-time or part-time Excise Officer ;

   (*ii*) Whether quarters for the excise staff will be provided within the manufactory or its vicinity ;

   (not applicable to non-bonded manufactories)

9. The kind and number of each licence under the Drugs Act held by the applicant ;

10. List of all preparations which the applicant proposes to manufacture, and/or those manufactured during the preceding year, in the manufactory showing the percentage or proportion of spirit in terms of London Proof gallons contained in each such preparation quoting the authority (Pharmacopoeia) under which the preparation is/was manufactured :—

Name of preparation	Quantity manufactured during the preceding year.	Quantity to be manufactured during the year.	Alcohol		Percentage in L.P. gallons.	Pharmacopoeia.
			Quantity as per Col. (2).	Col. (3).		
(1)	(2)	(3)	(4)	(5)	(6)	(7)

M. & T. P. Series No. 2

FORM A.L.-2

Application for a licence to manufacture ayurvedic preparations by an ayurvedic practitioner

(Rule No. 83)

(Delete the words not applicable)

*To

....

....

SIR,

I residing at taluk district and practising at request that I may be granted a licence to manufacture during the accompanying may be renewed for the year ending the 31st March 19

2. I hereby declare in the schedule overleaf particulars of my professional qualifications and also particulars of preparations intended to be manufactured during the year ending the 31st March 19 , and those manufactured in the preceding year by me.

*The licensing Authority.

3. I declare that the preparations to be manufactured or those manufactured in the preceding year are and, were solely for the purpose of dispensing to my patients and will not be and were not sold for trade purposes.

4. I agree to abide by the terms and conditions of the licence which may be granted/renewed.

5. I have enclosed a chalan in payment of the licence fee of rupees.

6. I hereby declare that no such licence previously held by me has been revoked or suspended or has failed to be renewed owing to a breach of the Act/or rules governing the grant of such licence.

7. I declare that to the best of my knowledge and belief the information furnished herein is true and complete.

Place

Date (Signature of the applicant).

SCHEDULE

1. Recognised degree/diploma of the practitioner.
2. Registration No. of the practitioner, if any.
3. Place of manufacture of the preparations.
4. Preparations manufactured/to be manufactured.

Sl. No.	Name of Preparation.	Quantity manufactured during the preceding year.	Quantity to be manufactured during the year.	Pharmacopoeia according to which it is to be made.
(1)	(2)	(3)	(4)	(5)

M. & T. P. Series No. 3

FORM A. L.-3

Application for licence for a bonded warehouse for the storage of excisable goods liable to duty under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955.

(*Rule* 83)

(*Delete the letters and words not applicable*)

To

The Excise Commissioner of....................State

Sir,

I/We.....................residing at..............Taluk ....district............request that I/We may be granted a / the accompanying licence for the use of my/our premises described overleaf as a bonded warehouse during / may be renewed for the year ending the 31st March, 19

2. I/We agree to abide by the terms and conditions of the licence which may be granted/renewed.

3. I/We have enclosed a chalan in payment of the licence fee of rupees.

*4. I/We have verified that the surety/sureties specified in the bond(s) executed by me/us in form(s) under rule is/are alive and is/are solvent.

5. I/We hereby declare that no excise licence previously held by me/us has been revoked or suspended or has failed to be renewed owing to a breach of the Act and/or rules governing the grant of such licence.

6. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

Place

Date Signature(s) of the applicant(s).

Description of premises

1. Village or town
2. District.

	Distinguishing letter or number or letter and number of each	Detailed description of each	Purpose of each
3. Description of each main division or sub-division of the warehouse.			

4. Area and total storage capacity

5. Varieties of dutiable goods to be stored.

†6. Quantities of each variety of such goods stored during the previous year.

7. Estimated quantity of each variety of such goods to be stored during the period of the licence applied for.

M. & T. P. Series No. 4

FORM L-1

Licence to manufacture medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotics under bond for payment of duty.

(*Rules* 83)

(*Delete the letters and words not applicable.*)

Shri/Sarvashri of having undertaken to comply with the conditions prescribed in the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, and any orders issued there

*Strike out if the application is made for the first time and if the bond has been executed with security.

†Strike out if the application is made for the first time.

under and having paid the prescribed licence fee of Rs. is/are hereby authorised to manufacture dutiable goods specified overleaf during the year ending 31st March, 19 , in the premises situated at and described in his/their application dated subject to the provisions of the Rules.

2. The privilege conferred by this licence extends only to the manufacture of preparations of standard pharmacopoeias of Allopathic, Ayurvedic, Homoeopathic and Unani Systems of medicine, proprietary types of medicines and all toilet preparations.

3. The quantity of spirit/opium/Indian hemp/narcotic drugs/narcotics in the licensee's possession shall not exceed *London Proof gals./ *seers/ grains at any one time and shall not be allowed more than *London Proof gals./ *seers/ *grains for the year ending 31st March, 19

4. This licence may be revoked or suspended or its renewal may be refused, if any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out.

Place

Date

(Licensing Authority)

Renewal of the licence.

Date of renewal.	Year for which renewed	Signature of licensing authority

List of preparations authorised to manufacture.

Standard preparations				Proprietary preparations		Toilet preparations
Allopathic	Homoeopathic	Ayurvedic	Unani	Name of the preparation	Registration No. of Central Drugs Laboratory	

*To be fixed by the licensing authority in accordance with the actual requirements of the manufacturer.

M. & T. P. Series No. 5

FORM L-2

Licence to manufacture medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotic purchased at concessional rates of duty or free of duty.

(*Rule* 83)

(*Delete the letters and words not applicable*)

Shri/Sarvashri of having undertaken to comply with the conditions prescribed in the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, and any orders issued thereunder and having paid the prescribed licence fee of Rs. is/are hereby authorised to manufacture preparations specified overleaf during the year ending 31st March, 19 , in the premises situated at and described in his/their application dated subject to the provisions of the rules.

2. The privilege conferred by this licence extends only to manufacture preparations of standard pharmacopoeias of Allopathic, Ayurvedic, Homoeopathic and Unani Systems of medicine, proprietary types of medicine and all toilet preparations.

3. The quantity of spirit/opium/Indian hemp/narcotic drugs/narcotics in the licensee's possession shall not exceed *London Proof Gal./ *Seers/ *grains/ at any one time and shall not be allowed more than *London Proof gal./ *seers/ *grains for the year ending 31st March, 19

4. This licence may be revoked or suspended or its renewal may be refused if any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out.

Place.

Date. (Licensing Authority).

Renewal of the licence

Date of renewal	Year for which renewed	Signature of licensing authority

*To be fixed by the licensing authority in accordance with the actual requirements of the manufacturer.

List of preparations authorised to manufacture

Standard preparations				Proprietary preparations		Toilet preparations
Allopathic	Homoeopathic	Ayurvedic	Unani	Name of the preparation	Registration No. of Central Drugs Laboratory	

M. & T. P. Series No. 6

FORM L-3

Licence for ayurvedic practitioner to manufacture Ayurvedic preparations containing self-generated alcohol for dispensing and not for trade purposes.

(*Rule* 83)

Shri of having undertaken to comply with the conditions prescribed in the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, and any orders issued thereunder and having paid the prescribed licence fee of Rs. is hereby authorised to manufacture Ayurvedic preparations containing self-generated alcohol during the year ending 31st March, 19 , in the premises situated at and described in his application dated , subject to the provisions of the Rules.

2. The privilege conferred by this licence extends only to the manufacture of Ayurvedic preparations containing self-generated alcohol for dispensing to his patients and not for trade purposes.

3. This licence may be revoked or suspended or its renewal may be refused, if any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out.

Place

Date

(Licensing Authority.)

Renewal of the licence

Date of renewal	Year for which renewed	Signature of licensing authority

M. & T. P. Series 7.

FORM L-4

Licence for a bonded warehouse

(*Rule* 83)

(*Delete the letters and words not applicable.*)

The undermentioned premises belonging to Shri/Sarvashri of are hereby licensed, subject to the provisions of the Medicinal and Toilet preparations (Excise Duties) Rules, 1956, and any orders issued thereunder, as a bonded warehouse for the deposit of dutiable goods on which duty has not been paid.

Situation and description of premises.

2. The licence is granted to Shri/Sarvashri who has/have paid the prescribed licence fee of Rs. It is not transferable to any person and will remain in force until the 31st March, 19 , unless revoked before that date.

3. This licence may be revoked or suspended or its renewal may be refused, if any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out.

Place

Date (Licensing Authority.)

Renewal of the licence

Date of renewal	Year for which renewed	Signature of licensing authority

M. & T. P. Series No. 8.

FORM B-1

Bond to be entered into by the licensee of a bonded manufactory.

(*Rule* 21)

(*Delete the letters and words not applicable*)

I/We of [hereinafter called obligor(s)] am / are jointly and severally bound to the President

in the sum of rupees to be paid to the President of India/Governor of State/Rajpramukh of

for which payment I / we jointly and severally bind myself/ourselves and my/our legal representatives.

The above bounden obligor(s) having applied to the Excise Commissioner of State, at (hereinafter called the Commissioner) for and obtained a licence for the manufacture of at his/their manufactory at the licence being entered in the State Excise records as No. dated

Whereas the Commissioner has required the obligor(s) to deposit as guarantee for the amount of this Bond,
the sum of rupees
the securities as hereinafter mentioned of a total face value of rupees endorsed in the Commissioner's favour, namely
and whereas the obligor(s) has/have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned.

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956 and in particular shall either produce for charge of duty all dutiable goods manufctured at the above manufactory and such other dutiable goods on which duty has not been paid which are brought into the manufactory for manufacturing, or shall deposit such goods in a store, room or other place of storage approved by the Commissioner under rule 31 of the Rules or shall otherwise account to the satisfaction of the Commissioner, for such goods and shall not remove from the approved premises or from the store room or other place of storage, before the proper duty has been paid, any dutiable goods except as provided for in the Rules.

And if the obligor(s) or his/their legal representatives shall pay into the treasury to the account of the Commissioner, all dues whether excise duty or other lawful charges, which shall be demandable from the obligor(s), as shown in the records of the proper officer within ten days from the date of demand thereof being made in writing by the said officer;

This obligation shall be void.

Otherwise and on breach or failure in the performances of any part of this condition, the same shall be in full force.

And the President of India/Governor of State/Rajpramukh of shall, at his option, be competent to make good all the loss and damages from the amount of the guarantee deposit or by enforcing his rights under the above written bond or by both.

I/We declare that this bond is given under the orders of the Central / State Government for the performance of an act in which the public are interested.

Place

Date Signature (s) of obligor(s)

Witness (1) Address (1) Occupation (1)

(2) Address (2) Occupation (2)

Accepted by me this day of 19

..............................of Excise.

On behalf of the President of India / Governor of / Rajpramukh of

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M. & T. P. Series No. 9

FORM B-2 (SUR.)

Bond (With Surety) to be entered into by the licensee of a private bonded warehouse

(*Rule* 71)

(*Delete the letters and words not applicable*)

I/We of [hereinafter called the obligor(s)] and of (hereinafter called the surety) are jointly and severally bound to the President of India/Governor of State/Rajpramukh of in the sum of rupees to be paid to the President of India/Governor of State/ Rajpramukh of for which payment we jointly and severally bind ourselves and our legal representatives.

The above bounden obligor(s) being the licensee of the warehouse at licensed by the Excise Commissioner State at (hereinafter called the Commissioner) as a private bonded warehouse and registered in the State Excise Records as No. , dated , for the storag of

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Medicinal and Toilet preparations (Excise Duties) Rules, 1956, to be observed in respect of a private bonded warehouse.

And if all dues, whether duty or other lawful charges which shall be demandable on the goods admitted to this warehouse as shown by the records of the proper officer of State Excise, be duly paid into the treasury to the account of the Commissioner within ten days of the date of demand therof being made in writing by the said officer of State Excise ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s)

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Place

Date

Signature of surety.

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Accepted by me this day of 19

.................of Excise.

On behalf of the President of India / Governor of / Rajpramukh of.

M. & T. P. Series No. 10.

FORM B-2—(SEC.)

Bond (with Security) to be entered into by the licensee of a private bonded warehouse

(*Rule* 71)

(*Delete the letters and words not applicable*)

I/We of [hereinafter called the obligor(s)] am / are jointly and severally bound to the President of India/ Governor of State/Rajpramukh of in the sum of rupees to be paid to the President of India/Governor of State/Rajpramukh of for which payment I / we jointly and severally bind myself/ourselves and my/our legal representatives.

The above bounden obligor(s) being the licensee of the warehouse at licensed by the Excise Commissioner State at (hereinafter called the Commissioner) as a private bonded warehouse and registered in the State Excise Records as No. dated for the storage of

Whereas the Commissioner has required the obligor(s) to deposit, as guarantee for the amount of this Bond, the sum of rupees in cash. / the Securities as hereinafter mentioned of a total face value of rupees endorsed in the Commissioner's favour, namely

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned.

The condition of this Bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules 1956, to be observed in respect of a private bonded warehouse;

And if all dues, whether excise duty or other lawful charges, which shall be demandable on the goods admitted to this warehouse, as shown by the records of the proper officer of State Excise, be duly paid into the treasury to the account of the Commissioner within ten days of the date of demand thereof being made in writing by the said officer of State Excise;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

And the President of India/Governor of State/Rajpramukh of shall, at his option, be competent to make good all the loss and the damages either from the amount of the guarantee deposit or by enforcing his rights under the above written bond or by both.

I/We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s)

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Accepted by me this day of 19

....................of Excise.

On behalf of the President of India / Governor of / Rajpramukh of

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M. & T. P. Series No. 11

FORM B-3 (SUR.)

Bond (with Surety) for the due despatch of dutiable goods removed for export to a foreign country without payment of duty

(Rule 15)

(Delete the letters and words not applicable)

I/We of [hereinafter called the obligor(s)] and I of (hereinafter called 'the

surety) are jointly and severally bound to the President of India/Governor of State/Rajpramukh of , in the sum of rupees to be paid to the President of India/Governor of State/Rajpramukh of for which payment we jointly/and severally bind ourselves and our legal representatives.

The above bounden obligor(s) being permitted to remove the dutiable goods described in his/their application No. dated from the bonded warehouse / licensed manufactory at for export to via (port or land customs stations of export).

The condition of this bond is that if the obligor(s) and his/their representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, to be observed in respect of so exported ;

And if all the said goods are duly exported to via before the day of 19 ;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s).

Witnesses (1)	Address(1)	Occupation(1)
(2)	Address(2)	Occupation(2)

Place

Date

Signature of surety.

Witnesses (1)	Address(1)	Occupation(1)
(2)	Address(2)	Occupation (2).

Accepted by me this day of 19

.......................Excise

On behalf of the President of India / Governor of / Rajpramukh of

M. & T. P. Series No. 12.

FORM B-3 (SEC.)

Bond (with Security) for the due despatch of dutiable goods removed for export to a foreign country without payment of duty.

(*Rule* 15)

(*Delete the letters and words not applicable*)

I/We of

[hereinafter called the obligor(s)] am / are jointly and severally bound to the President of India/Governor of State/Rajpramukh of in the sum of rupees to be paid to the President of India/Governor of State/Rajpramukh of for which payment I / we jointly and severally bind myself/ourselves and my/our legal representatives.

The above bounden obligor(s) being permitted to remove the dutiable go ods described in his/their application No. dated from the bonded warehouse/licensed manufactory, at for export to via (port or land customs station of export).

Whereas the Excise Commissioner of State at (hereinafter called the Commissioner) has required the obligor(s) to deposit as guarantee for the amount of this bond the sum of rupees in cash / the securities as hereinafter mentioned of a total face value of rupees endorsed in the Commissioner's favour, namely:

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned.

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules 1956, to be observed in respect of dutiable goods so removed,

And if all the said goods are duly exported to via (port or land customs station of export) before the day of 19 ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

And the President of India/Governor of State/Rajpramukh of shall at his option, be competent to make good all the loss and the damages either from the amount of the guarantee deposit or by enforcing his rights under the above written bond, or by both.

I/We declare that this bond is given under the orders of the Central / State Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s)

Witnesses (1) Address (1) Occupation (1)

(2) Address (2) Occupation (2)

Accepted by me this day of 19

——————Excise.

On behalf of the President of India / Governor of / Rajpramukh of

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M. & T. P. Series No. 13

FORM B. 3—(GEN. SUR.)

General Bond (With Surety) for the due despatch of dutiable goods removed from time to time for export to a foreign country without payment of duty.

(*Rule* 16)

(*Delete the letters and words not applicable*)

I/We of [hereinafter called the obligor(s)] and of (hereinafter called the surety) are jointly and severally bound to the President of India/Governor of State/Rajpramukh of , in the sum of rupees to be paid to the President of India/Governor of State/Rajpramukh of , for which payment we jointly and severally bind ourselves and our legal representatives.

The above bounden obligor(s) being permitted to remove, from time to time, conditional on the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, being observed,* without payment of duty from the bonded warehouse/licensed manufactory, at for exportation.

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, to be observed in respect of dutiable goods so removed.

And if the said goods are duly removed and exported within such time as the Excise Commissioner of State at directs ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

---

*Here enter the description of the dutiable goods.

We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s)

Witnesses (1) Address (1) Occupation (1)

(2) Address (2) Occupation (2)

Place

Date

Signature of surety

Witnesses (1) Address (1) Occupation (1)

(2) Address (2) Occupation (2)

Accepted by me this day of 19 .

————————of Excise.

On behalf of the President of India / Governor of / Rajpramukh of

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M. & T. P. Series No. 14

FORM B.-3 (GEN. SEC.)

General Bond (with Security) for due despatch of dutiable goods removed from time to time for export to a foreign country without payment of duty.

(*Rule* 16)

(*Delete the letters and words not applicable*)

I/We of

[hereinafter called the obligor(s)] am/are jointly and severally bound to the President of India/Governor of State/Rajpramukh of in the sum of rupees to be paid to the President of India/Governor of State/Rajpramukh of for which payment I/we jointly and severally bind myself/ourselves and my/our legal representatives

The above bounden obligor(s) being permitted to remove, from time to time, conditional on the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, being observed,* without payment of duty from the bonded warehouse/licensed manufactory at for exportation.

---

*Here enter the description of the dutiable goods.

Whereas the Excise Commissioner of State at (hereinafter called the Commissioner) has required the obligor(s) to deposit as guarantee for the amount of this Bond $\frac{\text{the sum of rupees in cash}}{\text{the securities as hereinafter mentioned of a total face value of rupees endorsed in the Commissioner's favour, namely—}}$

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned.

The condition of this Bond is that if the obligor(s) or his/their legal representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, to be observed in respect of the goods so removed for export;

And if the said goods are duly removed and exported within such time as the Commissioner directs ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

And the President of India/Governor of State/Rajpramukh of shall, at his option, be competent to make good all the loss and damages either from the amount of the guarantee deposit or by enforcing his rights under the above written bond or by both.

I/We declare that this bond is given under the orders of the $\frac{\text{Central}}{\text{State}}$ Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s)

Witnesses (1) Address (1) Occupation (1)

(2) Address (2) Occupation (2)

Accepted by me this day of 19

————————of Excise.

On behalf of the $\frac{\frac{\text{President of India}}{\text{Governor of}}}{\text{Rajpramukh of}}$

M. & T. P. Series No. 15

FORM B-4 (SUR.)

Bond (with Surety) for the due arrival and rewarehousing of dutiable goods removed from one bonded warehouse to another.

(*Rule* 105)

(*Delete the letters and words not applicable*)

I/We , of [(hereinafter called the obligor(s)] and (hereinafter called the surety) are jointly and severally bound to the President of India/Governor of State/Rajpramukh of in the sum of rupees to be paid to the President of India/Governor of State/Rajpramukh of for which payment we jointly and severally bind ourselves and our legal representatives.

The above bounden obligor(s) being permitted to remove the goods described in his/their application number , dated from the bonded warehouse at to the bonded warehouse at

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, to be observed in respect of the goods so transferred.

And if all the said goods are duly removed to and rewarehoused at the warehouse at before the day of 19 ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s).

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Place

Date

Signature of surety.

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Accepted by me this day of 19

————————of Excise.

On behalf of the President of India / Governor of / Rajpramukh of

M. & T. P. Series No. 16

FORM B.-4 (SEC.)

Bond (with Security) for the due arrival and rewarehousing of dutiable goods removed from one bonded warehouse to another.

(*Rule* 105)

(*Delete the letters and words not applicable*)

I/We of [hereinafter called the obligor(s)] am / are jointly and severally bound to the President of India/Governor of State/Rajpramukh of in the sum of rupees to be paid to the President of India/Governor of State/Rajpramukh of for which payment I / we jointly and severally bind myself/ourselves and my/our legal representatives.

The above bounden obligor(s) being permitted to remove the goods described in his/their application No. , dated from the bonded warehouse at to the bonded warehouse at

Whereas the Excise Commissioner at (hereinafter called the Commissioner) has required the obligor(s) to deposit, as guarantee for the amount of this bond, the sum of rupees in cash / the securities as hereinafter mentioned of a total face value of rupees endorsed in the Commissioner's favour namely—

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned.

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, to be observed in respect of the goods so transferred ;

And if all the said goods are duly removed to, and rewarehoused at before the day of 19 ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

And the President of India/Governor of State/Rajpramukh of shall, at his option, be competent to make good all the loss and damages either from the amount of the guarantee deposit or by enforcing his rights under the above written bond or by both.

I/We declare that this bond is given under the orders of the Central / State Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s).

Witnesses (1) Address (1) Occupation (1)

(2) Address (2) Occupation (2)

Accepted by me this day of 19

————of Excise

On behalf of the President of India / Governor of / Rajpramukh of

—————

M. & T. P. Series No. 17

FORM B. 4—(GEN. SUR.)

General bond (with surety/ies) for the due arrival and rewarehousing of dutiable goods removed from one bonded warehouse to another.

(*Rule* 106)

(*Delete the letters and words not applicable*)

I/We of [hereinafter called the obligor(s)] am/are bound to the President of India/Governor of State/Rajpramukh of in the sum of rupees and I/We

of (hereinafter called the "First Surety")

of (hereinafter called the "Second Surety")

of (hereinafter called the "Third Surety")

of (hereinafter called the "Fourth Surety")

(all hereinafter collectively referred to as the First Surety, the Second Surety, the Third Surety, the Fourth Surety) are each of us severally bound to the President of India/Governor of State/Rajpramukh of in the sum of rupees each to be paid to the President of India/Governor of State/Rajpramukh of for which payment I/We the obligor/obligors bind ourselves and our legal representatives and I/We the above named First Surety, the Second Surety, the Third Surety and the Fourth Surety severally bind myself/ourselves and our legal representatives.

The above bounden obligor(s) being permitted to remove, from time to time, conditional on the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, being observed*, from the bonded warehouse(s) at to other bonded warehouses situated anywhere in India or *vice versa*.

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the said rules, to be observed in respect of the goods so transferred from time to time ;

And if the said goods are duly removed to and rewarehoused at the bonded warehouse(s) of destination to which they are permitted to be removed, within such time as the proper officer directs ;

*Here enter the description of the dutiable goods.

This obligation shall be void.

Otherwise and, on breach or failure in the performance of any part of this condition, the same shall be in full force.

We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s)

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Signature(s) of Surety(ies)

Witnesses (1)	Address (1)	Occupation (1)
(2)	Addfess (2)	Occupation (2)

Accepted by me this day of 19

——————of Excise.

On behalf of the President of India / Governor of / Rajpramukh of

---

M. & T. P. Series No. 18

FORM B. 4 (GEN. SEC.)

General Bond (with security) for the due arrival and rewarehousing of dutiable goods removed from one bonded warehouse to another.

(*Rule* 106)

(*Delete the letters and words not applicable*)

I/We of

[hereinafter called the obligor(s)] am/are jointly and severally bound to the President of India/Governor of State/Rajpramukh of in the sum of rupees to be paid to the President of India/Governor of State/Rajpramukh of for which payment I/we jointly and severally bind myself/ourselves and my/our legal representatives.

The above bounden obligor(s) being permitted to remove, from time to time, conditional on the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, being observed*, from bonded warehouse(s) at to other bonded warehouses situated any where in India or *vice versa*.

*Here enter the description of the dutiable goods.

Whereas the Excise Commissioner at (hereinafter called the Commissioner) has required the obligor(s) to deposit, as guarantee for the amount of this bond $\frac{\text{the sum rupees in cash}}{\text{the securities as hereinafter mentioned of a total face value of rupees endorsed in the Commissioner's favour namely—}}$

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned. The condition of this bond is that if the obligor(s) or his/their representatives shall observe all the provisions of the said rules, to be observed in respect of the goods so transferred from time to time ;

And if the said goods are duly removed to and rewarehoused at the bonded warehouse(s) of destination to which it is permitted to be removed, within such time as the proper officer directs ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

And the President of India/Governor of State/Rajpramukh of shall, at his option, be competent to make good all the loss and damages either from the amount of the guarantee deposit or by enforcing his rights under the above written bond or by both.

I/We declare that this bond is given under the orders of the $\frac{\text{Central}}{\text{State}}$ Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s)

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Accepted by me this day of 19

__________________ Excise.

On behalf of the President of India / Governor of / Rajpramukh of

FORM R. G.-1

(*Rule* 25)

Register of vessels or receptacles

in Bonded/Non-bonded Manufactory / Bonded Warehouse

of

Shri/Sarvashri..

(*Delete the words not applicable*)

Consecutive numbers	Description of vessels or receptacles	Gauged Contents	When taken into use	When taken out of use	Where installed	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORM R. G.-2

(*Rules* 27, 30, 49 *and* 50)

Register of transactions in the spirit store of bonded| non-bonded manufactory of

Shri/Sarvashri.......................................

(In the case of opium, Indian hemp and other narcotic drugs and narcotics only quantity need be noted)

Month and date.	In hand			Received						Total in hand and received			Expended				Wastage proof gallons
	Quantity	Strength	Proof	Whence	Indent number	Permit number	Quantity	Strength	Proof	Quantity	Strength	Proof	Application number	Quantity	Strength	Proof	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

FORM R. G.-3

(*Rules* 31, 33 *and* 52)

Register of operations in the bonded/non-bonded manufactory of

Shri/Sarvashri..

Month and date	Quantity received from spirit store						Quantity expended						Preparations manufactured			
	Alcohol			Opium	Indian hemp	Other narcotic drugs or narcotics	Alcohol			Opium	Indian hemp	Other narcotic drugs or narcotics	Batch No.	Name	Quantity	Strength in London proof gal-lons
	Bulk	Strength	London proof gallons				Bulk	Strength	London proof gallons							
	G—D			S—T	S—T	Grains	G—D			S—T	S—T	Grains				

FORM R. G.-4

(*Rules* 31 *and* 35)

Register of preparations in the bonded/non-bonded manufactory of

Name of preparation :

Shri/Sarvashri.........................

Entry: Serial No.	Entry: Date	Batch No.	Content per gallon: Alcohol (in L.P. gallons)	Content per gallon: Opium	Content per gallon: Indian hemp	Content per gallon: Other narcotic drugs or narcotics	Opening balance: Bulk Quantity	Opening balance: Vessel No.	Fresh manufacture taken in stock: Bulk qty.	Fresh manufacture taken in stock: Vessel No.	Total Bulk qty. in stock as per cols. 8 & 10	Issue Bulk qty.	Duty paid on issue: Amount	Duty paid on issue: Treasury Receipt No. & Date / Entry No. & date in Account-current ledger	Balance stock Bulk qty.	Wastage	REMARKS
			G—D	S—T	S—T	Grains	G—D		G—D		G—D	G—D	Rs.as.p.		G—D	G—D	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

FORM R. G.-5 (PART I)

(*Rules 72 and 75*)

Warehouse register of receipts

(*To be maintained in a Bonded Warehouse*)

Situation of warehouse — Name of licensee — No. and date of licence

Serial No.	*Date	No. and date of Transport Permit	Name and address of owner of goods	Number and description of packages	Marks and number	Gross weight	Description of goods						Duty chargeable		Room or place in warehouse in which deposited	Remarks
							Batch No.	Name of preparation	Content per gallon				Rate	Amount		
									Alcohol in L.P. gallons	Opium	Indian hemp	Other narcotic drugs and narcotics				
									G—D	S—T	S—T	Grains	Rs. a. p.	Rs. a. p.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

*Where the goods are received from another warehouse the date of first warehousing should also be stated in red ink.

M. & T. P. Series No. 24

FORM R. G.-5 (PART II)

(*Rules 72 and 75*)

Warehouse register of issues

(*To be maintained in a Bonded Warehouse*)

Situation of warehouse   Name of licensee   No. and date of licence

S. No.	Number and date of relative entry in Part I	Number and date of relative application for clearance	Name and address and licence No. of persons to whom issued	Number of packages issued	Description of goods issued							Duty recovered		Treasury and Treasury Chalan No. and date or entry No. and date of Account-Current Ledger	Balance in stock of warehouse								Remarks
								Content per gl.											Content per gls.				
					Batch No.	Name of preparation	Bulk quantity	Alcohol in L.P. gallon	Opium	Indian hemp	Other narcotic drugs and narcotics	Rate	Amount		No. and date of Transport Permit	Batch No.	Name of preparation	Bulk Quantity	Alcohol in L.P. gallons	Opium	Indian hemp	Other narcotic drugs and narcotics	
							G-D	G-D	S-T	S-T	Gr.	R.a.p.	R. a. p.					G-D	G-D	S-T	S-T	Gr.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

M. & T. P. Series No. 25

(Front page)

FORM V. B. 1

(*Rule* 90)

VISIT BOOK

Name of licensee :—

Description of the licence :

Village/Town :

Licence No...........

Taluk :

Circle :

Range :

QUANTITY OF ALCOHOL ETC.

		Authorised to obtain during the year	Authorised to possess at any one time
Alcohol	G—D		
Opium	S—T		
Indian hemp	S—T		
Other narcotic drugs and narcotics	Grains		

NOTES : 1. This book must be delivered up to the licensing authority on the expiry of the period for which the licence is valid.

2. This book must be available at all times for any officer authorised to inspect the licensed premises for writing his minutes.

(Delete the words not applicable)

M. & T. P. Series No. 26

FORM I.D.-1

(*Rules* 26, 49 & 50)

Indent for Alcohol/Opium/Indian Hemp/ Other Narcotic Drugs/Narcotics.

Non-Bonded/Bonded Manufactory of Shri/ Sarvashri.................

Indent No.

To

The Distillery Officer..........

The Treasury Officer..........

Factory Officer, Ghazipur.

Sir,

Please issue gallons/seers/grains of spirit (of not less than 50° O.P. Strength)/Opium/Indian hemp/other narcotic drugs/narcotics for use in the manufacture of dutiable preparations in my/our Bonded/Non-Bonded Manufactory at..........

I/We..........shall pay duty at the tariff rate on all wastages in excess of the prescribed allowance.

Signature of Licensee

Countersignature of Licence No...........

Officer-in-Charge
Bonded Manufactory
Proper Officer.

(Delete the words not applicable)

M. & T. P. Series No. 26

FORM I.D. 1

(*Rules* 26, 49 & 50)

Indent for Alcohol/Opium/Indian Hemp/ Other Narcotic Drugs/Narcotics.

Non-Bonded/Bonded Manufactory of Shri/ Sarvashri.................

Indent No.

To

The Distillery Officer..........

The Treasury Officer..........

Factory Officer, Ghazipur.

Sir,

Please issue gallons/seers/grains of spirit (of not less than 50° O.P. Strength)/Opium/Indian hemp/other narcotic drugs/narcotics for use in the manufacture of dutiable preparations in my/our Bonded/Non-Bonded Manufactory at..........

I/We..........shall pay duty at the tariff rate on all wastages in excess of the prescribed allowance.

Signature of Licensee

Countersignature of Licence No...........

Officer-in-Charge
Bonded Manufactory
Proper Officer.

(Delete the words not applicable)

M. & T. P. Series No. 26

FORM I.D.-1

(*Rules* 26, 49 & 50)

Indent for Alcohol/Opium/Indian Hemp/ Other Narcotic Drugs/Narcotics.

Non-Bonded/Bonded Manufactory of Shri/ Sarvashri.................

Indent No.

To

The Distillery Officer..........

The Treasury Officer..........

Factory Officer, Ghazipur.

Sir,

Please issue gallons/seers/grains of spirit (of not less than 50° O.P. Strength)/Opium/Indian hemp/other narcotic drugs/narcotics for use in the manufacture of dutiable preparations in my/our Bonded/Non-Bonded Manufactory at..........

I/We..........shall pay duty at the tariff rate on all wastages in excess of the prescribed allowance.

Signature of Licensee

Countersignature of Licence No...........

Officer-in-Charge
Bonded Manufactory
Proper Officer.

(Delete the words not applicable)

M. & T. P. Series No. 27

FORM R.Q. I.

(*Rules* 29 & 30)

Requisition for issue of alcohol/opium/Indian hemp/other narcotic drugs/narcotics from the spirit store of bonded manufactory of Shri/Sarvashri..

Counterfoil

Requisition No..................

To

The Officer-in-Charge

Sir,

Please issue gallons/seers/grains of alcohol/opium/Indian hemp/other narcotic drugs/narcotics for the manufacture of the following preparations :—

Month & date	Alcohol/Opium/ Indian hemp/ other narcotic drugs/narcotics required — Quantity — G—D S—T Grains	Strength	Alcoholic proof Content	Kind of Preparation	Name of preparation	Quantity	Remarks
			G—D			G—D	

Dated **Signature of licensee.**

M. & T.P. Series No. 27

FORM R.Q. I.

(*Rules* 29 & 30)

Requisition for issue of alcohol/opium/Indian hemp/other narcotic drugs/narcotics from the spirit store of bonded manufactory of Shri/Sarvashri..

Foil

Requisition No..................

To

The Officer-in-Charge

Sir,

Please issue gallons/seers/grains of alcohol/opium/Indian hemp/other narcotic drugs/narcotics for the manufacture of the following preparations :—

Month & date	Alcohol/Opium/ Indian hemp/ other narcotic drugs/narcotics required — Quantity — G—D S—T Grains	Strength	Alcoholic proof Content	Kind of Preparation	Name of preparation	Quantity	Remarks.
			G—D			G—D	

Dated **Signature of licensee.**

FORM A. R.-1

(*Rule* 107)

Application for removal of dutiable goods from one bonded manufactory/warehouse to another bonded warehouse

I/We apply for leave to remove the undermentioned goods from   to

Number and date of entry in the register of bonded manufactory/ Warehouse	Description of goods							Number and description of packages	Gross weight of packages	Marks and numbers of packages	Value of goods	Duty		Manner of transport.	Route of transport.	Remarks
	Batch No.	Name of preparation	Bulk quantity	Content per gallon/lbs.								Rate	Amount			
				Alcohol in L.P. gallons	Opium	Indian hemp	Other narcotic drugs or narcotics									
			G—D	G—D	S—T	S—T	Grains				R. a. p.	R. a.p.	R. a. p.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

2. I/We hereby declare the particulars given above to be true.

Place................

Date................

Signature of licensee or his authorised agent.

Owner's licence No.......................

1. Certificate of Officer-in-Charge of the Bonded Manufactory/Warehouse of removal.

To

....

I hereby certify that the consignment conforms in all respects to the description given overleaf and that the following particulars relate thereto.

Duty (*i*) rate (*ii*) Amount

Bond No..............................dated............

Transport Permit No.................dated............

Place..............

Date..............

Signature of Officer-in-Charge.

2. Certificate of Officer-in-Charge of the Warehouse of destination.

I hereby certify that the consignment arrived at....................on...................., that the goods conform in all respects to the description given overleaf except for the following discrepancies ; and that they have been re-warehoused under Entry No......................Dated......................

Place................

Date................

Signature of Officer-in-Charge.

CONNEMARA PUBLIC LIBRARY

Orignal
Duplicate.
Triplicate.

FORM A. R.-2

(*Rules* 40 *and* 81)

Application for clearance on payment of duty from bonded manufactory/warehouse of Shri/Sarvashri........................

No. and date of entry in the Register of the Bonded Warehouse/Manufactory	Description of goods							Marks and number of containers.	Registration No. of the Central Drugs Lab. if it is a proprietary preparation.	Value	Duty		Purpose for which the goods are to be cleared and if they are meant for issue, the name and address of the party to whom they are to be issued.	Remarks.
	Batch No.	Name of preparation	Bulk. quantity	Content per gal./lb.							Rate	Amount*		
				Alcohol in L.P. gallons	Opium	Indian hemp	Other narcotic drugs or narcotics							
			G—D	G—D	S—T	S—T	Grains			R. a. p.	R. a. p.	R. a. p.		

(*To be entered by the owner or his agent in words and figures).

I/We declare the above particulars to be true and correctly stated.
I/We apply for leave to clear the above goods.

Place.
Date.

(*Signature of the owner or his authorised agent.*)

Assessment Memorandum

(To be entered in words and figures)

1. Total number of containers..............................
2. Quantity of goods on which duty is assessed..............................
3. Rate of duty..............................
4. Total duty payable..............................

Signature

Place

Date

Officer-in-Charge;

Bonded Manufactory/Warehouse

Statement of duty paid at .... Treasury / Sub-Treasury / State Bank of India / Reserve Bank of India.

I. For payment in cash (To be filled in by the owner or his agent).

Name of person tendering payment	Particulars of payment	Amount in words and figures. Rs. a. p.	Head of account

Date............

(To be filled in by Treasury or Bank)

Deposit No...........

Date..........

Signature of tenderer...............,

Certificate

Received payment of rupees........................ (in words)

Signature of Treasurer........................

Accountant..................

Treasury Officer.............

Agent or Manager........

II. For payment through account-current

No. and date of Transport Permit, if any......	Title of Account or of ledger Number	Number and date of entry	Amount Rs. A. P.
Place........ Date........			

Officer-in-Charge,
Bonded Manufactory/Warehouse.

Date...............Signature of owner or his authorised agent.

M. & T. P. Series No. 30

FORM A. R.-3
(*Rule* 98)

Application for removal of dutiable goods for export by land

To

Excise Officer ....
The Officer-in-Charge ....

I/We..............................of..........................propose to export the undermentioned goods to..............................(Country of destination) by the..................route under claim/bond for rebate :—

No. and description of packages	Gross weight	Marks and Numbers of containers	Batch No.	Name of preparation	Bulk quantity	Description of goods					Value	Duty		No. and date of document under which duty was paid or No. and date of document under rule 15	Amount of rebate claimed	No. and date of Railway receipt, if any	Remarks
						Content per gallon				Registered number of Central Drugs Laboratory, Calcutta in case of proprietary preparations.		Rate	Amount				
					G—D	Alcohol in L. P. Gallons G—D	Opium S—T	Indian hemp S—T	Other narcotic drugs or narcotics Grains		Rs. a. p.	Rs. a. p.	Rs. a. p.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

2. I/We hereby declare that the above consignment of goods is intended for export to.......................
3. I/We hereby declare that the above particulars are true and correctly stated.

Place..................................

Date ....

Signature of owner or his authorised agent.

Certified that I have examined the above mentioned consignment, that the description given above is correct, that duty has been paid thereon, / the owner has entered into a bond under rule 16, and that after examination I have sealed the packages with my official seal.

Place............

Date............

Signature : Excise Officer........

Officer-in-Charge of Bonded
Manufactory/Warehouse................

M. & T. P. Series No. 31

FORM A. R.-4.
(*Rule* 98)

Application for removal of dutiable goods for export by Sea/Air/Post

To

The Excise Officer..............................
The Officer-in-Charge..........................

I/We of propose to export the undermentioned consignment to.........
(country of destination) by Sea/Air/Parcel Post under claim for rebate / bond :—

No. and description of packages	Gross weight	Marks and numbers of containers	Description of goods			Content per gallon				Registration No. of Central Drugs Lab. Calcutta, in case of proprietary preparation	Value	Duty		No. and date of document under which duty was paid or No. and date of document executed under rule 15	Amount of rebate claimed	No. and date of Railway Receipt, if any	REMARKS
			Batch No.	Name of preparation	Bulk quantity	Alcohol in L. P. gallon	Opium	Indian hemp	Other narcotic drugs or narcotics			Rate	Amount				
					G—D	G—D	S—T	S—T	S—T		Rs. a. p.	Rs. a. p.	Rs. a. p.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

2. I/We hereby declare that the above particulars are true and correctly stated.

Signature(s) of applicant(s) or his/their authorised agent(s)

1. Certified that I have examined the consignment described overleaf that the particulars stated in the description are correct, that duty has been paid on the goods / the owner has entered into a bond under rule 16 and that after examination I have sealed the packages with my official seal.

Place............

Date............

Signature of Excise Officer............

Officer-in-Charge....................

(On original and duplicate)

EXPORT BY SEA/BY AIR

2. Certified that the seals on the packages were found intact and that I have satisfied myself that the particulars of the consignment are as specified oveleaf except for the shortages mentioned below.

3. Certified that the consignment was shipped under my supervision under shipping bill No....................dated..........by S. S. /Air ship...... which left for................on the..........day of........19 ....

Place

Date

Signature of Preventive Officer.

Countersigned.

Signature of Customs Collector.

(On duplicate only)

---

4. Certified that the goods described overleaf have not been relanded and are not intended to be relanded at any port in India.

Place..............

Date..............

Signature of exporter.

EXPORT BY POST

5. Certified that the consignment described above has been despatched by foreign post to..................on..................day of........19

Place..............

Date..............

Signature of Post Master
Post Office.

6. Certified that the alcoholic content of the dutiable goods mentioned above is.........................L. P. gallons as ascertained by chemical analysis and the duty leviable is Rs.

Place..............

Date..............

Signature of Excise Officer.

---

7. Rebate of Rs..............(....Rupees) sanctioned.

Place.................

Date.................

Signature of Excise Commissioner.

8. Certified that I have this day paid the sum of Rs.....(..Rupees) to...... in satisfaction of his claim.

Place................

Date................

Signature of Officer-in-Charge,
Treasury.

(Delete the entries and words not applicable).

M. & T. P. Series No. 32

FORM T. P.-1

(Rules 107 and 112)

Transport permit for intra-state/inter-state movement of dutiable goods

Permit is granted to Shri/Sarvashri.......................................
(here enter name of consignee)
to transport from........................to..................................
(here enter the place of despatch) (here enter the place of destination)
the dutiable goods................as specified below :—
(Here state description and weight or quantity of each kind of goods).

No. and marks of packages.	Gross weight	Batch No.	Name of preparation	Bulk quantity	Content per gallon				Registration No. of Central Drugs Lab. in case of proprietary preparation.	Remarks
					Alcohol in L.P. Gallon.	Opium.	Indian hemp.	Other narcotic drugs or narcotics.		
				G-D	G-D	S-T	S—T	Grains		
1	2	3	4	5	6	7	8	9	10	11

This pass must be used within 90 days from the date of its issue. The bulk of the consignment shall not be broken in transit.

Place...............

Date...............

Excise Officer
Officer-in-Charge of
Bonded Manufactory/
Warehouse. ....

Certified that the consignment of dutiable goods mentioned above has been received intact.

Place.............

Date.............

Signature of Excise Officer..........
Officer-in-Charge.................

NOTE : This Form will be printed in books of two parts and four parts. In the case of books containing four parts the certificate at the top should be printed in the last part above.

M. & T. P. Series No. 33

(Printed Serial No..........)

FORM D.D.-1

Notice of demand for payment of duty

(Rule 9)

Office ....

..............19

Name and address of assessee..................

....

Licence No ....

Amount Rupees ....

Date by which duty is to be paid..............

....

Assessment particulars :

Quantity of medicinal and toilet preparations.... ....gallons.

No. of packages...............................

Variety ....

Content per gallon of dutiable goods............

Alcohol (in L.P. gallons)	Opium	Indian hemp	Other narcotic drugs or narcotics.

Rate of duty..................................

*Duty paid at.............Treasury Receipt number...............dated..................

duty paid through account current...........

..........(Title of account or Ledger No.)

(Printed Serial No...... ....)

FORM D.D.-1

Certificate of payment

(Rule 9)

Head of Account :

Excise duty on medicinal and toilet preparations.

To ....

........................of Excise..........

Certified that I have today received the sum of Rs..................(Rupees............ .. as...........)excise duty demanded on the foil attached hereto.

Assessment particulars:

Name of assessees........Licence No..........

No. of packages..........Weight in.......... ..

Variety.......................................

Content per gallon of dutiable goods :

Alcohol (in L.P. gallon.)	Opium	Indian hemp.	Other drugs and narcotic narcotics.

Rate of Duty..................................

Number.........................

Date ....

................Signature

................Treasury

Printed Serial No................

(Printed Serial No................)

FORM D. D.-1

Notice of demand for payment of duty

(Rule 9)

To

...............19

....

....

Take notice that on behalf of the Central/State Government I hereby demand payment by you of the sum of Rs..........(Rupees............) being the excise duty on the undermentioned medicinal and toilet preparations weighed/measured/gauged/proved in my presence this day. This sum must be paid into...............Treasury within ten days from the date of this demand and on production of the Treasury receipt you may apply to me for a permit to remove the goods for sale or despatch.

Assessment Particulars:

Quantity of medicinal and toilet preparations.....: gallons.

No. of packages...............................

Variety.......................................

Content per gallon of dutiable goods.

Alcohol (in L.P. gallon)	Opium	Indian hemp	Other narcotic drugs or narcotics.

Rate of duty..................................

..................of Excise

....

Receipt

Received the sum of Rs. ....:

No. and date of entry.......................

...................of Excise

....

(*Delete where inapplicable)

Certificate of Payment

To be retained by the Treasury Officer

Head of Account...........................

Excise duty on medicinal and toilet preparations.

Certified that I have today received the sum of

Rs..........(Rupees............as...........)

excise duty demanded on the foil attached hereto.

Assessment particulars :

Name of assessee....... Licence No.......

No. of packages........Weight in...........

Variety ....

Content per gallon of dutiable goods.

Alcohol (in L.P. gallon).	Opium	Indian hemp	Other narcotic drugs or narcotics

Rate of duty.............................

Officer in Charge.........Treasury........

Number.................. ....

Date................. Signature

(Rupees...................)

................Signature

...................Treasury

No......................

......................19

M. & T. P. Series No. 34

FORM C. H.-1

(*Rules* 9 *and* 81)

Challan for payment of duty.

To

The .... Sub-Treasury / Treasury / State Bank of India / Reserve Bank of India.

Sir,

Please receive Rs. annas on account of duty chargeable on the following dutiable goods to be despatched from our Bonded Manufactory/ Warehouse.

The amount should be credited to the Government

Serial No.	Name of preparation & batch No.	Quantity	Content per gallon				Rate of duty	Amount of duty	Consignee's name	Consignee's address	Remarks
			Alcohal in L.P. Gallons	Opium	Indian hemp	Other narcotic drugs or narcotics.					
		Gals	G.-D.	S.-T.	S.-T.	Grains	R.A.P.	R.A.P.			

No.

Signature of licensee of Bonded Manufactory/Warehouse ....

Received and credited the above amount in the Treasury account on behalf of the Government of on the 19

Treasury / Bank

Treasurer / Accountant / Treasury Officer / Agent/Manager

NOTE.—This form will be printed in four parts.

One copy to be retained by licensee.

One copy to be sent to the Treasury Officer.

Two copies to be sent to the Officer-in-charge of Messrs.................. Bonded Warehouse (out of which one copy will be sent to the Excise Commissioner.)

M. & T. P. Series No. 35

FORM R.T.-1

(*Rules* 41 & 56)

Return of transactions of business at the bonded/non-bonded manufactory of Shri/Sarvashri at during the month of 19

(*To be submitted by the licensee by the 5th of every month*)

		Alcohol		Opium	Indian hemp.	Other narcotic drugs or narcotics	Remarks
		Bulk	L. P.				
		G.-D.	G.-D.	S.-T.	S.-T.	Grains	
1	Opening Balance .						
2	Receipt from distillery/spirit warehouse/treasury.						
3	Total stock (1+2).						
4	Wastage in transit.						
5	Issues for manufacture of preparations.						
6	Quantity remaining in unfinished preparations at the end of month.						
7	Quantity remaining in finished preparations at the end of month.						
8	Balance in stock at the end of month.						
9	Wastage in manufacture, with brief reasons in remarks col.						

10 No. of batches—

(*a*) manufactured

(*b*) in unfinished condition at the end of the month.

11. Particulars of manufactured preparations.

Name	Batch No.	Opening balance Bulk Quantity	Manufactured during the month	Total stock as per cols. (3) & (4)	Clearance on payment of duty. Bulk quantity	Duty paid during the month	Issues under bond Bulk quantity	Total quantity issued as per cols. (6) & (8)	Balance stock. Bulk quantity	Remarks
		G.-D.	G.-D.	G.-D.	G.-D.	Rs.a .p.	G.-D.	G.-D.	G.-D.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

I/We declare that the particulars in this statement have been correctly stated

Countersigned and forwarded to.........................

(Signature of the licensee or his authorised agent)

Officer-in-Charge,

Bonded Manufactory.

....

.....................of Excise.

M. & T. P. Series No. 36

FORM R. T.-2.

(*Rule* 80)

Return of transactions of business at the bonded warehouse at of Shri/Sarvshri for the month of 19 .

Serial No.	Name of preparation	Manufacturer's Trade mark etc.	Batch No. & date of manufacture.	Declared content per gallon				Opening balance. Quantity in Gal. Dram	Receipt during the month. Quantity in Gal. Dram
				Alcohol in L.P. gallon G-D	Opium S.-T.	Indian hemp S.-T.	Other narcotic drugs or narcotics Grains		
1	2	3	4	5	6	7	8	9	10

Total stock as per cols. 9 & 10.	Clearance on payment of duty. Quantity in Gal. Dram	Amount of duty paid during the month Rs. a. p.	Transference to other warehouses. Quantity in Gal. Dram.	Total quantity removed as per Cols. 12 & 14 Gal. Dr.	Balance quantity in stock. Gal. Dram	Wastage, if any, with brief reasons thereof. Gals. Dram	Remarks
11	12	13	14	15	16	17	18

I/We declare that the above particulars are correctly stated.

Place

Dated

(Signature of the licensee or his authorised agent)

Countersigned and forwarded to....................

Place

Date

Officer-in-Charge, Bonded Warehouse

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